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ABSTRACT

High school distributive education retail laboratories (school stores) provide practical experiences in an actual store environment. The manual presents information to assist coordinators in creating a distributive education retail laboratory or for improving an existing operation. Sections include preparing proposals to start a school store, vendor's license and sales tax, store policies, wholesalers, store layout, equipment purchase policies, promotional ideas, and 41 pages of sample forms used in financial, appraisal, budgetary, and inventory control. The manual was developed in cooperation with distributive education coordinators at the school store workshop, Toledo, Ohio in March 1974. (MF)

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SCHOOL

STORE

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A Retail Laboratory for D.E.

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THE SCHOOL STORE A RETAIL LABORATORY FOR D.E

Developed by

Phil Knox
Reynoldsburg High School
Reynoldsburg, Ohio 43068

In cooperation with

D.E. Coordinators at
The School Store Workshop, March, 1974
Toledo, Ohio

Produced and Distributed by

OHIO DISTRIBUTIVE EDUCATION MATERIALS LAB 1885 Neil Avenue, 115 Townshend Hall Columbus, Ohio 43210

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After preparing this manual, originally, I was fortunate to be able to meet with fifteen Distributive Education coordinators and State Staff from Ohio and six from Michigan who run successful retail laboratories in their distributive education programs. Included in this final product is a compilation of their ideas as well as mine which should provide a wealth of suggestions for you to manage a real life learning situation for D.E. students.

My sincere thanks for the help provided by the following people:

Mary Alice Greenwood - Circleville High School Mary Anderton - Ohio State University Jim Gleason - Indian Hill High School Jim Hayes - Findlay High School Phil Knox - Re_moldsburg High School Ed Arent - New Albany High School Doug Fowble - Patterson Co-Op High School (Dayton) Chuck Kitzmiller - Boardman High School Phil DeVeny - Montgomery County Joint Vocational School Bob Grenus - East High School (Akron) Bob Rizzo - Wooster High School Don Cross - Tri County Joint Vocational School Russ Brock - DeVilbiss High School (Toledo) Cathy Ashmore - Distributive Education Materials Lab David Rankin - Ohio Distributive Education Supervisor Dennis Sheehan - Lincoln High School (Warren, Michigan) Tim Mihaliak - Southwestern High School (Detroit, Michigan) Carl Woloszyk - Waterford-Mott High School (Holly, Michigan) Rich Gild - Cruse High School (Mount Clemens, Michigan) Jack Humbert - Wayne State University (Detroit, Michigan) Lou Graziano - Eastern Michigan University (Ypsilanti, Michigan)

GOOD LUCK!

Phil Knox Reynoldsburg High School Reynoldsburg, Ohio



TABLE OF CONTENTS

CHAPTER				-		PAGE
	Introduction					1
·I	Proposals to Start a School Store			. 		. 2
II	Vendor's License and Sales Tax					14
III	Store Policies					
· IV	Wholesalers					
v .	Store Layout					
VI	Equipment Purchase Policies					
VII	Promotional Ideas					
	Have You Ever Thought Of				,	
VIII	ي پ					
ΙX	Alternative to an In-School Retail Lab .					
	Little World		• • • • •		• •	. 59
X	Forms					. 67
-	Work Sheet				• •	. 69
•	Cashier's Diary			• •	• •	. /4
	The Want Slip				• •	. /0
	Void Slip				• •	. 79
	Charge Slip				• •	. 01
	Refund Slip					
	Employee Layaway					
	l a vawa v					. 00
	Instructions for Completion of Dail	ly Balance a	nd Sales S	ыпр	• •	. 00
	Basic Item Stock Control				• •	. 00
e e	Store Physical Inventory	• • • • • • ,	• • • • •	. •	• •	
•	Storage Control Cards Ohio Schools Purchase Order			• •	• •	. 91
	Consignment Agreement					. 92
	Considement Sales Slip			•. •		. 90
	Summary-of-Durchase Orders					. 74
=	Ruvers Resource File			• •		. 30
	Performance Appraisal			• •	• •	. 9/
5	Instructions for Student Evaluation Appraisal in School Store	n form for 3	tudent			. 99
	Monthly Profit and Loss Statement					. 101
•	Yearly Profit and Loss Statement					. 102
	Distributive Education Retail Lab	Income State	ment for			
	Year Ended December 31, 19		,			. 103
	Distributive Education Retail Lab	Balance Shee	et			
٥	December 31 10	_		• •	• •	104
•	Ledger Forms		• • • •	• •	• •	110
	Layouts		• • • •			: 115

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INTRODUCTION

Over the past two years, there has been a great interest and demand for information concerning high school Distributive Education Retail Laboratories (school stores). Articles have been written at both national and several state levels explaining the values of real and practical experiences in an actual store environment. Michigan and Minnesota undoubtedly lead the field in developing skills and competencies at the retail laboratory levels. However, Ohio has compiled the following information to assist coordinators in creating a Distributive Education Retail Laboratory and/or improving an existing operation.

The purposes and objectives for Retail Labs are numerous and can be readily found in past issues of the DECA distributor. However, information regarding the various procedures of forming an operational unit and information regarding essential items needed for improving existing operations have not been explored or explained. Therefore, this information is geared to aid the coordinator in the areas of proposals, questionnaires, policies, forms and procedures.



Chapter 1

PROPOSALS TO START A SCHOOL STORE

Most administrators are hesitant when the subject of a school store is mentioned. Instead, the store should be referred to as a "retail laboratory" connotating vast learning experiences in a retail business atmosphere—not just a profitmotivated school store operation.

By conducting marketing research through questionnaires, school departmental contact and, a great deal of public relations with staff members and administrators, formal proposals can be written to satisfy the school boards and superintendents who normally approve or disapprove a retail laboratory.

The following are sample questionnaires that might be used in determining the needs for a retail laboratory. They should be distributed to all high school students and faculty, possibly in homerooms. After distributing and collecting the data, this information would be available for completing a local proposal. Included on pages 7 through 13 are both student and coordinator proposals that might be used for many local retail labs situations.



Students:

The Distributive Education Class of 19__ - 19__ is planning to create a student retail lab, referred to as a school store. We need your assistance and suggestions. The Distributive Education class would like a store that will suit your needs by providing you with a large selection of school supplies and gift items.

Please answer the following questions honestly and with some consideration of school policies. With your cooperation, we hope to meet your needs in every way possible.

1.	Do you think a school retail lab is necessary?			
	Yes	No	Undecided	
2.	Would you patro	nize a student retail	laboratory?	
	Yes	No	Undecided	

- 3. When would you patronize a student retail laboratory?
- 4. What merchandise other than school and departmental supplies might you suggest? Example: (1) clothing (type), (2) records, (3) tapes, (4) jewelry.
- 5. Your suggestions and comments:

Student:

The Distributive Education class is planning a retail laboratory otherwise known as a student school store. We would appreciate your opinions and suggestions. We would like to provide you with a large selection of school supplies and gift items.

Please answer the following questions honestly and with consideration of school policies. Obviously, we cannot sell items that are not acceptable to school policies (Example: cigarettes, lighters, etc). With your cooperation we hope to make the retail laboratory beneficial to your needs.

Thank you,

The D. E. Class

1.	Do you think the student body will benefit from a retail lab?				b
	Yes	No	Undecided		
2.	What hours would you	ı like the retail lab	to be open?	-	
3.	Would you patronize	a student retail lab	oratory?		
	Yes	No	Undecided		
4.	What items would you	u prefer to be sold i	n the retail lab (Example: tape	∍s).
5	Your comments or suc	agestions:		•	



Students:

The Distributive Education Retail Lab is planning to make several improvements. Therefore, we are distributing this questionnaire in order to suit your needs with more success. With your cooperation in filling out this questionnaire, we hope to carry out our plans.

Thank you,

The D. E. Class

- 1. Do you see a need for enlarging the retail lab?
- 2. In addition to items already carried in the retail lab, what other merchandise would you be interested in purchasing? (For example: such items may be: jewelry, men's and women's apparel, 8-track tapes, gift items.)
- 3. Are you aware of the services offered, such as: sale days, layaway plan, discounts? If not, what form of communications would you feel effective to point out such services?
- 4. After observing the retail lab, what suggestions might you have to improve the service, standards, or layouts?
- 5. After the improvements are made, would you be more apt to patronize the store?

- 6 -

STUDENT PROPOSAL

DISTRIBUTIVE EDUCATION RETAIL LABORATORY

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The students of the _____ High School Distributive Education Program propose for the coming year, a high school "retail laboratory."

Need:

In talking to former distributive education students they have told us that Distributive Education has been traditional! It has been traditional because learning was often memorization, and memorization did not prepare these students for jobs in the field.

Specifically, we see the need for distributive education that gives us the types of things we need for success. It is education that provides us with real experience. We want to learn by doing, not by memorizing facts from books. Therefore, the need is to experience a real store situation where we can learn by doing. We will put retailing theory learned in the classroom to use by operating a real business, with real money. We will be a member of a retail business and perform a variety of job skills necessary for successful store operation.

Purpose:

The purpose of the "retail laboratory" is to provide distributive education students with the opportunities to gain competencies in a unique learning environment.

Performance Objectives:

The performance objectives of establishing a retail training laboratory are as follows:

- 1. Distributive Education students will be able to apply the distributive competencies of pricing, selling, stocking, buying, receiving, cashiering, record keeping, and interior display.
- Distributive Education students will be able to effectively use employeremployee and customer relationships in a merchandising situation.

Steps for Starting a Retail Training Laboratory:

It is suggested that the following plan be followed in starting a retail training laboratory:

<u>Activity</u>

Suggested Time Period

1. Writing of proposal

[] month

2. School approval and funding

2 months



- Developing job description and training manuals
- 4. Site preparation
- 5. Theme and name identification
- 6. Record keeping system: license, charge account, records
- 7. Identification of vendors and merchandise selection
- 8. Determine delivery and buying policies
- 9. Receiving and marking merchandise
- 10. Personnel training
- 11. Full demonstration of retail' training laboratory

- 1 month
- 1 month
- 1 week
- 2 weeks
- 1 month
- 1 week
- 1 week
- 1 ·week

Continuous

Students:

So that we can have our retail training laboratory, we have written a proposal. We have learned about writing proposals and it took us _____ months to complete.

If you approve our proposal we will begin work immediately on getting our retail lab started. First, we will write job descriptions and develop training manuals to help our fellow classmates with their new jobs. Training manuals will be used to help us with our job. It will help us with gaining the distributive experience we need for our first job.

After training for our jobs we will work together in identifying a retail lab location. We will do this by writing a questionnaire and then distributing it to the high school students. From the questionnaire we will learn where to locate our retail lab and the type of merchandise we should stock.

After the site has been determined, we will start to make necessary changes. It may need a rug, new lighting, or the walls painted. Whatever it is we will pitch in and get it done.

Next, we will select our theme and name. We are thinking of a promotional scheme that will award some student with a cash prize for an original name and theme.

At the same time we are working with identifying our theme and name. We will review different types of record keeping systems to find out which one is most helpful to us. When we find these record keeping papers that help us we will adopt them to our use and identify them with our school logo.

Who we will buy from and more identification of what we will sell will be Distributive Education classroom projects as well as the delivery and buying policies we will use.

Finally, the merchandise will come in and we will be in action-marking and receiving the merchandise.

To prepare for our grand opening we will learn our jobs from the tagging of merchandise. We will train each other and practice what we will be doing on that grand opening day.

And now for the grand opening day . . . this is the day we waited for . . . the day of our entrance into the world of work.

. FLOW CHART

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AUIVIII		2	3	4	2	9	\ \ 	Ω	٠
Write Proposal		a °	· *			·			
School Funding and Approval						·	: 5		
Develop Job Description and Training Manual		a b							
Site Preparation	/	4					1 ¹⁸		
Theme and Name Identification									
Record Keeping System		c					÷		9
Identify Vendors and Select Merchandise					·				
Determine Delivery and Buy- ing Policies			-		·	, c	-		
Receiving and Marking				•		i		÷	
Personnel Training				-					·
Full Demonstration Training Lab								*	
	-		-					,	

£ ,,)

PROPOSED BUDGET

Equipment:

Shelving, sign, stands, lighting	43	\$500.00
Carpeting	·	\$150.00
Tape Stereo	ž	\$100.00
Cash Register (State matching funds \$500 towards \$1000 cost)	ે ન્યુ	\$500: 00
Opening inventory (vary with store size)		\$500.00
Promotional Materials (brochure, posters, etc., name selection contest)		\$ 50.00
Refurbishing materials (paint, wallpaper, paneling)		\$100.00
Materials for job training .		\$ 50.00
Record keeping materials (forms, salescheck, etc.)	ن <i>هٔ</i> .	\$ 25.00
	TOTAL	\$1975.00



COORDINATOR PROPOSAL

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, as coordinator of ______ High School Distributive Education, proposes for the coming year, 19____ - 19___, a high school "retail laboratory."

Need:

The need for education of students in the field of distribution and marketing has already been realized and is being met by the Distributive Education program. However, I feel that the students could be much better trained and educated by giving them the opportunities to deal with and become involved in all of the areas associated with a modern retail business.

Purpose:

The purpose of the "retail laboratory" is to provide distributive education students with the opportunities to gain competencies in the unique learning environment.

Objectives:

The performance objectives of establishing a retail training laboratory are as follows:

- 1. Distributive Education students will be able to apply the distributive competencies of pricing, selling, stocking, buying, receiving, cashiering, record keeping, and interior display.
- 2. Distributive Education students will be able to effectively use employeremployee and customer relationships in a merchandising situation.

Steps for Starting a Retail Training Laboratory:

It is suggested that the following plan be followed in starting a retail training laboratory:

	Activity	Suggested Time Period
1.	Writing of proposal	1 month
2.	School approval and funding	2 months
3.	Developing job description and training manuals	l month
4.	Site preparation	1 month
5.	Theme and name identification - 12 -	1 week

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Record keeping system: license, charge account, records

2 weeks

 Identification of vendors and merchandise selection

1 month

8. Determine delivery and buying policies

1 week

9. Receiving and marking merchandise

1 week

10. Personnel training

1 week

11. Full demonstration of retail training laboratory

Continuous

Merchandise Available:

As the name implies, one of the functions of the retail laboratory will be to make available for students any necessary school supplies such as notebook paper, pens, pencils, and an assortment of other school necessities.

After discussing the possibilities of establishing a retail laboratory with various department heads in the high school, proposals of selling merchandise connected with each department were made. Supplies could be made available to the business courses: the Home Economics Department, the Industrial Arts Department, the Physical Education Department, etc. The various departments would be spared the problem of handling needed merchandise and traveling expenses to purchase such merchandise. Merchandise might range from physical education shorts to assorted homemaking devices.

The selling of school workbooks is another area where the school store could effectively operate. Presently, the handling of such workbooks is done by the office. The first few weeks are always busy and the teachers and school secretary have the added burden of collecting and recording money. The school store could alleviate much of this problem by handling the workbooks through its facilities. The students working in the store would be receiving, storing, stocking and selling the workbooks. This activity would give the students another experience in handling a different type of merchandise.

There are many other specific instances where the facilities of the school could be used to help run the school more efficiently while helping train distributive education students.

Correction and Control:

The operation of the school store will basically be controlled and overseen by the Distributive Education coordinator. However, each student will functionally participate each day within the store.

One student for each area, preassigned each month, will function as store manager, advertising manager, display manager, purchasing manager, and personnel manager. The students shall also participate as salesmen. They will be scheduled to work various hours during the week so as not to conflict or interfere with their work schedules at their existing training stations. Each month the students will alternate positions within the store to enhance experience in each aspect of retailing operations.

Chapter 2

VENDOR'S LICENSE AND SALES TAX



STATE OF OHIO DEPARTMENT OF EDUCATION

COLUMBUS

43215

MARTIN ESSEX SUPERINTENDENT OF PUBLIC INSTRUCTION

DIMISION OF MOCATIONAL EDUCATION 612 Only Departments Building

September 20, 1972

Mr. Phil Knox Reynoldsburg High, School 6699 Livingston Reynoldsburg, Ohio 43068

Dear Phil:

In answer to your question on Sales Tax and Vendor's License for a school store, this is required by law.

The Attorney General, William Brown, has ruled Opinion Number 71-068 relative to Section 3313.90 of the revised code on school stores in a vocational program, that if a vocational program is operating a school store as a learning experience it must have a vendor's license and charge sales tax.

Hope this helps.

Sincerely,

David Rankin, Supervisor

Southeast Region

Distributive Education Services

DR/dm[@]

Chapter 3

STORE POLICIES

INTRODUCTION TO POLICIES

The following are policies of existing retail laboratories in which there have been continuous revisions and additions on a monthly and yearly basis.

Written policies, upon which rules, regulations and operational procedures are formed, are a valuable asset to all operations. They are created to eliminate confusion, mismanagement and misinterpreted verbal procedures and regulations.



POLICIES

As must be the case in every well organized business, we have prepared a few ground rules that must be observed to keep us working in the same direction. Rules are necessary to assist us in providing the best possible service to our customers in the most efficient, orderly and profitable way.

In most cases, your own judgment will help you do the right thing at the right time. But please read the next several pages carefully and understand them thoroughly for it is the small things that are done day in and day out that insure our success.

POLICY #1 -- STORE HOURS AND EMPLOYEE WORK SCHEDULES

The "Retail Lab" is open during the regular school year -- Monday through Friday at times chosen for the convenience of the student body and the staff. Store hours are as follows: 7:00 a.m. - 3:00 p.m.

Actual work assignments are at the discretion of the store supervisor and are posted by the personnel manager above the time clock. Every employee is expected to know his or her next day's work schedule.

Work assignments will rotate to give every employee the broadest opportunity for training experiences.

Occasionally store hours are arranged to allow clubs or special groups to purchase, as a group, any required merchandise.

POLICY #2 -- ABSENCE AND TARDINESS

All business organizations succeed or fail depending upon the quality of the organizational personnel and the degree of "teamwork" they display. When one member



- 18 -

of the team is away from his job, everyone else must re-adjust to balance the work-load. This re-adjustment can be made without much difficulty if it is planned for in advance. However, if your division or department is suddenly left shorthanded because you don't show up for work as expected, it puts an unfair load on everyone until the gap can be filled.

So, if you must be absent from your assigned job, let the personnel department know about your intended absence as early as possible. If you are going to be unexpectedly late or absent, for any reason, contact someone in personnel or.......

Call the high school and request that your message either be relayed to the store or put in the coordinator's mailbox in the front office. Your adherence to this simple policy will allow us to make arrangements to keep the work flowing with a minimum of interruptions and confusion during your absence.

POLICY #3 -- ADMISSION TO BOOK STORE DURING NON-REGULAR SCHEDULED HOURS

Under no circumstance is anyone allowed in the store at any other time than the regularly scheduled store hours except when authorized by a store supervisor. Any employee found in the store without permission is subject to immediate dismissal from the program.

POLICY #4 -- TIME CARDS AND TIME CLOCK

A record of your working hours is pretty important to you if you wish to receive credit for the course and wish to earn enough contact hours to entitle you to your employee discount.

The record of your hours is kept on a timecard that you punch "in" and "out" when beginning and ending work on the sales floor. Time clocks usually print navy time. For example: 8:00 a.m. -- prints as 0800; 12:00 p.m. -- prints as 1200, etc.

The time clock is located in the classroom area of the "Retail Lab." Your



personnel manager or store supervisor will explain the mechanics of this form of record keeping before you begin work.

These rules must be carefully observed by all store employees:

- 1. The time card should be rung just as you enter the store to begin work and as you leave the store at the end of your shift.
- 2. Under no circumstances do you at any time punch another employee's time card. There are no exceptions to this rule.
- 3. If you make an error in punching your time card or forget to punch in, call it to the attention of the store supervisor on that given day. If there is an error in recording your contact time, it affects you, so be careful!
- 4. An employee must be in the store and working if he has punched in.

POLICY #5 -- DRESS

Since the book store is a place of business, employees are reminded to dress accordingly, especially if they are to appear on the sales floor. An employee's appearance can add to or detract from the customer's (and other visitors) impression of our store, our merchandise and our staff. Excessive makeup, outlandish clothing, inadequate or insufficient clothing, etc., are to be avoided by all employees, whether male or female.

Cleanliness of a person is your responsibility. Take pride in being a well-groomed person and employee. Since our business demands a lot of a person to person contact, a bath every day, the regular brushing of one's teeth, and a liberal application of underarm deodorant, will insure that your relations with the rest of the staff, not to mention your customers, will be pleasant.

Salespeople are requested not to lean on or drape their bodies over counter tops, slouch against shelve units, and so forth. Not only does this look bad, but leaning on equipment is extremely hard on it.

POLICY #6 -- UNIFORMS AND NAME TAGS

The Retail Lab is furnishing you with attractive uniforms which are required to be worn on the sales floor at all times.

The uniforms cost money, so you are reminded to take care of them so other employees can use them after you. The only articles allowed in the pockets are a pencil and the sales check book. Also, name tags will be worn while on the sales floor.

POLICY #7 - PERSONAL BUSINESS AND BEHAVIOR CODE

Here are a few general conduct rules actually practiced in business and expected of you while in "The Retail Lab."

- Food and/or beverages are not to be taken on the selling floor by customers or employees.
- 2. Gum chewing will not be allowed on the selling floor. Aside from looking bad, it's offensive to some customers and could damage merchandise.
- Conduct all personal business matters not related to the store outside the store. This includes visiting with friends while on the sales floor.
- Employees are not allowed to use the office phone for personal matters. A pay phone is available in the lobby.
- 5. All information pertaining to sales figures, mark-ups, costs, etc., are to be kept confidential.
- 6. Do not place any notice on the store bulletin board without permission of the store supervisor.
- Avoid fooling around and try to keep a businesslike attitude when working in the store. Throwing things, scuffling, tripping, the playing of practical jokes, wandering the halls, or other horseplay is not allowed.
- 8. Unless you are working in the store, stay away from stockroom area.
- 9. Do not write letters or read books and magazines while working in the store. Keep busy. Customers will avoid a sleepy-looking store.
- 10. Be considerate of others. Practice the "Golden Rule" and your job and the jobs of others will be more enjoyable.



- 121 -26

POLICY #8 -- ABSENCES FROM CLASS

If an employee uses the store as an excuse without prior written approval, he is subject to an unexcused absence from that instructor. To save yourself a lot of problems, if you know that you will be needed in the store, plan ahead and obtain permission.

POLICY #9 -- MISSING CLASS OR LEAVING THE BUILDING FOR STORE BUSINESS

Occasionally, as with other club or class activities, it is necessary for "The Retail Lab" to send part or all of its employees outside the school building on store related business. Sometimes circumstances may arise making it necessary to keep the employees in the store thereby causing them to miss a class.

It is administration and store policy that in NO case will a student miss a class because of store business without prior written approval from the instructor of that class.

POLICY #10 -- THEFT PREVENTION

- A. Be an alert salesperson.
- B. Keep the merchandise straightened.
- C. Keep display cases locked.
- D. Know your prices.
- E. Give your customer proper attention.
- F. Do not leave floor alone.
- G. Have a minimum of two sales clerks on floor at all times.

POLICY #11 -- SHOPLIFTING

All employees must be alert to shoplifters. Shoplifting costs us money and excessive losses mean that we have to raise our prices which considering our inflationary economy are already high enough. This, of course, only hurts the honest



customer...no doubt you.

If you suspect someone of shoplifting, notify the manager or security immediately. If possible, keep the suspect in sight until security or other assistance arrives.

In addition, any student caught stealing school property is subject to suspension from school plus any legal action that the store and school might take against the individual.

Watch for shoplifters and let them know you are watching them. Shoplifting can be prevented if all employees are alert and watchful. Do your part to keep our customers honest!

POLICY #12 -- MAINTENANCE POLICY

When maintenance of some type is needed and cannot be handled by the person in charge at the time, bring it to the advisor's attention.

The main reason for repairs is carelessness. The poor handling of equipment makes a rising bill in repair. Let's try to keep the costs of repair down to size.

POLICY #13 -- PUBLIC RELATIONS POLICIES

Poster Displays -- Anyone wanting to display a poster or notice in the store shall be referred to the supervisor.

Lost and Found -- Any "found" items will be placed in a designated place (lost and found box or shelf). Anything of value will be placed in the office or given to the advisor for safe keeping.

Customer Refunds -- No refunds shall be given by an employee without authorization. If a problem should arrive, contact the manager for a decision.

Customer Leaves Change -- When change is left after a purchase, take down the following: (1) if known, customer's name, (2) date and time, and (3) amount left.

Give this information and money to the supervisor at the end of the day.

<u>Fersonal Checks</u> -- Personal checks will be accepted as long as the customer has two forms of proper identification and advisor authorization. Proper identification can be the following: driver's license, school identification and/or any charge plates, and homeroom number.

POLICY #14 -- SHORT CHANGE COMPLAINTS

When a customer complains about being short changed, and if the cashier is not sure of the transaction, take the customer's name, address, telephone number, homeroom number, the amount claimed, your name, shift, and date. Explain to them that the advisor or manager checks out the register and if there are any adjustments to be made, he will contact them.

The cashier then reports this to the manager and gives him this information. If the customer is not satisfied with this procedure, have the manager check out your drawer in front of the customer. If it is over, refund the money and apologize for the inconvenience. If the drawer is not over, apologize and state that there is nothing more you can possibly do.

POLICY #15 -- GROUNDS FOR DISMISSAL FROM PROGRAM

Having read our rules and policies thus far, you can realize that the following actions will result in your being terminated from "The Retail Lab" and the Distributive Education training program. The following are grounds for dismissal:

- 1. Conduct which is considered disorderly and inappropriate in any manner or fashion with this organization.
- 2. Conclusive evidence indicating theft of store or employee property.
- 3. Committing or attempting to commit damage to store equipment and/or merchandise including such things as cash registers, fixtures, etc.
- 4. Punching another employee's time card or tampering with the time clock
- 5. Negligence in the performance of assigned or implied tasks.



- 6. Granting discounts to persons not authorized to receive such discounts.
- 7. Habitual absence or tardiness without good cause both in the store and the classroom.

CONCLUSION

We have given much attention to the development of these policies which we feel, if followed, will assure good working conditions for all of our employees.

But in addition to these rules and policies, one of the things that contributes greatly to the efficient operation should be a team spirit for all personnel.

By using common sense, respecting the rights of others and doing your job honestly and to the best of your ability, "The Retail Lab" should be an enjoyable experience for all of us.

Chapter 4

WHOLESALERS

WHOLESALERS

There are literally hundreds of major wholesalers available throughout Ohio, and the following pages mention just a few available. Choosing the right wholesaler or wholesalers may eliminate many operational problems. Things that should be taken into consideration when selecting wholesalers are prices, delivery, consignment agreements, 30-90 accounts, showroom facilities, etc.

Most wholesalers are pleased to open new accounts and are willing to extend your credit when purchasing your beginning inventory. This helps in reducing original capital needed for starting your retail lab.

To find distributors in your areas, first "let your fingers do the walking."

Most are listed under wholesalers, distributors, or specific merchandise. Your advisory committee and local business association may also be of assistance.

Visits to trade shows can provide classroom material and products for school stores. For entrance into trade shows you must present evidence of a store operation (card, letterhead, etc.). Many of these shows can provide operational information, too.



- 27 -

DIRECTORY FOR D.E. EQUIPMENT AND SUPPLIES

Selrite School Equipment Corporation 250 West 94th Street New York, New York 10025 Dick Blick Post Office Box 1267 Galesburg, Illinois 61401

Flex-Sell Jules L. Pogach, Incorporated 910 Arch Street Philadelphia, Pennsylvania 19107 Victor Comptometer Corporation 3900 North Rockwell Street Chicago, Illinois 60618

The D.E. Supplier
Post Office Box 214
Morrisville, Pennsylvania 19067

Michaels Art Bronze Company Post Office Box 668 Covington, Kentucky

Magnetic Aids, Incorporated 11 West 42nd Street New York, New York 10036

Signpress
Box 146
Adrian, Michigan 49221

Facilities and Equipment for Distributive Education Programs
Department of Distributive Education
School of Applied Arts and Sciences
Western Michigan University
Kalamazoo, Michigan

National Cash Register Company Dayton, Ohio 45409

Store Kraft Manufacturing Company Store Kraft Industrial Area Beatrice, Nebraska 68310

Columbus Show Case Company 850 West Fifth Avenue Columbus, Ohio 43212

DISTRIBUTORS

SCHOOL SUPPLIERS

The Colod Company, Inc. 701 Seneca Street Buffalo, New York 14210

Copco Paper 226 North Fifth Street Box 597 Columbus, Ohio 43216

Emge Paper Farmingdale, New York 11735

The Finke Company 428 Bacon Street Dayton, Ohio 45402

POSTERS - NOVELTIES

Poster Prints
Plymouth Square
Conshohocken, Pennsylvania 19428

H & B Distributors 951 Peachtree Street, NE Atlanta, Georgia 30309

Happiness, Incorporated Kingman, Kansas 67068

Eddie Yoo Quality Imports 210 South Woodward Birmingham, Missouri 48011

Augott One Stop Record Wholesaler 2616 Puritan Avenue Detroit, Michigan 48238

Pro Arts, Incorporated (posters) <u>Post Office Box 428</u> Medina, Ohio 44256

Posters 1972 13 Sterling Forest Lane Suffern, New York 10901

Collegiate Specialty Company 427 River Street Troy, New York 12181 American Pad and Paper Company 15 Appleton Street Holyoke, Massachusetts 01040

School Supply Company Larchmount, New York 10538

Syanon Industries 1707 Cloverfield Boulevard Santa Monica, California 90406

Wite-out, Incorporated 5102 Frolick Lane Tuxedo, Maryland 20781

Genuine, Incorporated (posters)
7 West 57th Street
New York, New York 10019

Celestial Arts 1345 Howard Street San Francisco, California 94103

Current, Incorporated
The Current Building
Colorado Springs, Colorado 80941

Sea Mist Party House 902 Sylvan Avenue Englewood Cliffs, New Jersey 070

Jeanne Adriane Room 1502, Finich Boulevard Park Square St. Paul, Minnesota 55101

Star Richman Company 516 Queen Anne Road Cherry Hill, New Jersey 08034

Albee Trading Post 128 Cumberland Place Lawrence, New York 11559

- 29 -

34



CLOTHING

Velva Sheen 3860 Virginia Avenue Cincinnati, Ohio 45227

Champion Products 115 College Avenue Rochester, New York 14603

Princeton Sportswear 316 North Third Street Philadelphia, Pennsylvania 19106

SPIRIT ITEMS

Trammell Company
Post Office Box 18493
Houston, Texas 77023



TRADE SHOWS

Ohio State Gift Show Veterans Memorial Building Columbus, Ohio 43215

Indy Gift and Jewelry Show Indiana Convention Center 100 South Capital Avenue Indianapolis,/Indiana 46204

Kentucky Gift Show Bluegrass Convention Center 1-64 East and Hurstbourne-Lane Louisville, Kentucky 40299

Detroit Gift Show Sheraton-Cadillac Hotel Washington Boulevard at Michigan Detroit, Michigan 48231

Ohio State Craft Show Vets Memorial Columbus, Ohio 43215

Columbus Fine Arts and Jewelry Show Neil House Columbus, Ohio 43215





DISTRIBUTIVE EDUCATION

RETAIL LAB MERCHANDISE LIST

GENERAL SCHOOL SUPPLIES

Colored pencils Pens and pencils Refills, Rulers Erasers Dividers Notebook paper Poster board Manila folders Staplers Reinforcements Tape Compasses Book covers Lead for pencil Dictionary (small) Colored paper Assignment notebooks

DEPARTMENTS

Shop

Glue
Sand paper
Paint brushes
Shop aprons
Safety glasses
Steel wool

B.O.E.

Typing paper Ink erasers Steno pad Carbon paper Correcto-type Envelopes

Physical Education

Towels
Gym shorts
Socks
T-shirts
Foot powder
Gym suits
Tennis shoes

DEPARTMENTS (continued)

Chemistry

Plastic aprons Safety glasses Graph paper Spiral notebooks

Home Economics

Zippers Pin cushions Needles (#8 sharp) Straight pins Thread Scissors Tape measures Candy thermometer Hooks and eyes Instructional booklets Patterns Elastic Snaps Gauges Bobbins (Singer 400) Tracing wheel Tracing paper

Mechanical Drawing

Art gum erasers
Lead
Mechanical drawing pencils
(Hardness - HB, H, 2H, 4H, 6H)
Masking tape
Erasing shields
Draftsman dry cleaning pads
Metric drawing pencils

English

Filler paper Required books (paper backs) Steno notebook

Art

Special lettering
pencils
Paint
Charcoal
Pastels
Scratch pads (white)
Water color sets
Canvas board
Colored pencils
Charcoal pencils
Pen points
Macrame card
Metric drawing
pencils

<u>Math</u>

4 in 1 triangle
Protracters
Slide rules
Compass
Ruler
Geometer

<u>APPAREL</u>

Jackets Windbreakers Sweatshirts Hats T-shirts

NOVELTY ITEMS

Key chains
Sun glasses
All occasion greeting cards
Pennants
Decal





NOVELTY ITEMS (continued)

Posters
Black lights
Incense
Incense burners
Sew- on patches
Pocket games -- tic-tac-toe
Chess
Humorous greeting cards
"Love Is" cards
Scene cards
Panty hose
Candles
Leather goods
Playing cards
Timex watches

FOOD ITEMS

Candy bars
Certs
Life savers
l¢ candy
Chips
Pies -- cakes
Hot chocolate
Donuts

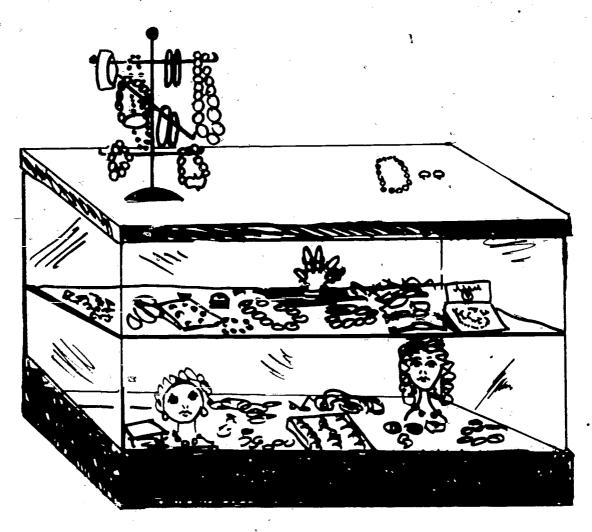
CHAPTER 5.

STORE LAYOUT

STORE LOCATION AND SIZE

Just as a double A or a triple A location is of great importance to most businesses, so is that of the retail lab. A room or area must be chosen in your school for accessibility and convenience to the majority of students. If your school is of campus style, consisting of several buildings, a location near the administrative offices might be preferred. On the other hand, a single high school unit would offer many areas or levels at which there is much student traffic.

There are no established guidelines for minimum dimensions of a retail lab. However, most merchandise display companies suggest a minimum 12' by 24' room. This area would be large enough for minimum counter space, display case and merchandisers.





Proposed Distributive Education Sales Lab considerations.

A. Location.

- 1. Suggested "traffic survey project" by distributive education class to determine location.
- 2. What to look for or determine.
 - a. Accessibility
 - b. Convenience
 - c. Centrally located to service maximum student population
 - d. Shipping and receiving (steps, elevators, double doors)
 - e. Adequate size
- B. Equipment (functional being main concern).
 - Equipment considerations.
 - a. Lighting (indirect, spot, floor, display, store)
 - b. Security
 - c. Visability
 - d. Access
 - e. Flexibility and adjustability
 - f. Economy
 - q. Electrical outlets
 - h. Sound proofing
 - i. Security system
 - j. Safety requirements
 - 2. Furniture.
 - 3. Maneguins.
 - 4. Display forms.
 - 5. Accessories.
 - 6. Supplies.
 - 7. Cash register and cash register stand.
 - * For items 2 through 7 see suppliers directory, page 28 for entire line of each.

 36 -

- 8. Miscellaneous equipment.
 - a. Bulletin boards
 - b. Cleaning equipment
 - c. Towel rack
 - d. Coat racks
- 9. Standard equipment.
 - a. That which is necessary for basic minimum requirements per designated area. (See suppliers directory)
 - b. Storage cabinets
 - c. Shelving
 - d. Counter tops
 - e. Tack boards
 - f. Display cabinets
 - g. Gondola
- 4 10. Innovative equipment.
 - a. Barrels
 - b. Hanging chain racks
 - c. Empty cable rods
 - d. Wall mount shelving
 - e. Corkboard display
 - f. Junk yard fixtures
- C. Lab layout for new or existing facilities. (See suggested or sample layouts)
- D. Display area. (See suppliers directory)
- E. Sound system (built-in).
- F. Carpeting.
- G. 'Built-in wall safe.
- H. Ventilation -- fans, exhaust, air conditioning.
- Sales area -- traffic flow, traffic pattern.
- J. Storage area (inventory) -- racks, shelving, cabinets, cupboard.
- K. Recommended resources -- contacting various companies for representatives personal visitations (see suppliers directory).



After a room for the retail lab has been selected and approved, the coordinator must create a retail business atmosphere with minimum cost. This can be done over a period of months or years after realizing the profits from the lab.

It is suggested that certain tangible items should be installed, built or purchased for unusual and proper atmosphere. The following are items and recommendations for acquiring them:

- Carpet -- adds a great_deal to noise control and general appearance.
 - a. Purchase.
 - (1) remnants range in price from \$2.00 to \$7.95 per square yard.
 - (2) new tweed rubberback for a 12' by 28' can be purchased for as little as \$139. No tax is included if a school tax number is available for exemption.
- 2. Register -- electric.
 - a. Purchase -- many used NCR and Sweeda registers are available at auctions where restaurants have gone bankrupt. (Example: Purchased an NCR valued at \$500 for \$150)
 - b. New -- can buy a new NCR ranging from \$1,000 to \$1,500 with 50% to 60% matching funds reimbursement from the state.
 - c. Rent -- rentals are available from both NCR and Sweeda ranging in monthly rates of \$15.00 to \$40.00.
- 3. Music -- to enhance the atmosphere, an AM-FM stereo receiver should be used.
 An 8-track and turntable could be added in the future.
 - a. If funds are not available, your students might lend the use of their units alternating over different months until one might be purchased.
 - b. Purchase -- most areas have discount houses where stereo units and speakers could be purchased at greatly reduced prices. Check your local area for name brands and prices.
- 4. Counters, merchandisers and display equipment.

Cost can be minimal if approached correctly.

- a. Many stores going out of business have fixtures and merchandise that can be purchased for practically nothing and many for no cost at all.
- b. Interior walls can be paneled economically.
- c. Corkboard can be used on walls for displays purposes.



- d. Most industrial arts departments would in most cases be glad to aid in procuring materials at reduced cost and helping in construction of office or storage areas within the lab.
- e. If paneling is used, wall shelving mounts could be used. Example: Five 9' χ 1' χ 1/2" shelves would only range from \$14 to \$20, including wall mounts. Staining the shelves adds to the attractiveness at little cost.

CONCLUSION

Most retail labs can be constructed with minimal cost to the school. With some ingenuity and hard work, a practical lab can be developed. Your local businessman may be a great source in acquiring equipment, while many departments in the high school, such as art, home economics, industrial arts, are more than willing to give a helping hand. The benefits derived by the school and the departments would be enormous.



Chapter 6

EQUIPMENT PURCHASE POLICIES





STATE OF CHICATION

COLUMBUS

43215

January 2, 1974

MARTIN W. ESSEX SUPERINTENDENT OF PUBLIC INSTRUCTION BYRL R. SHOEMAKER, DIRECTOR DIVISION OF VOCATIONAL EDUCATION & 612 Ohio Departments Building

TO:

School Administrators with Vocational Education Units

FROM:

Dr. Byrl R. Shoemaker, Director of Vocational Education

SUBJECT:

Funds available for Equipping Vocational Education Facilities

Funds are available for providing assistance with equipment for vocational education from the Vocational Education Amendments of 1968 on a matching basis as indicated below:

District Vocational Priority Index Rating*

A - 60%

B - 55%

C - 50%

*Reported to each school district in the fall.

If you wish to apply, please complete the enclosed application. Use a separate set of forms for each vocational education area. <u>If additional forms are needed, please contact this office</u>. Areas eligible for financial assistance for equipment include approved vocational programs in:

Agriculture
Business and Office Education
Distributive Education
Trade and Industrial Education
Job Training Programs in Home Economics

Programs that have prior approval to start next fall may also be included. Industrial Arts, General Business, and Homemaking programs <u>ARE NOT</u> eligible for assistance.

Equipment purchased must be items that can be included on a perpetual inventory. It shall be limited to larger pieces of equipment (costing over \$25 each) that will have several years use. Invoices must be dated between July 1, 1973, and June 30, 1974.

Applications must be received in our office by February 16, 1974, in order to be considered. If funds are allotted, they must be matched by local funds as indicated above. The equipment must be purchased or on order and invoices from the supplier must be dated prior to July 1, 1974. The amount of money available to each school will be determined by the number of requests received.

In the event there is not sufficient money to cover all requests, which is probable, an equitable pro-rating system based upon the number of vocational units offered will be used.

This memorandum is being sent to all administrators of school districts with vocational education units.

- 41 -

ERIC Founded by ERIC

MEMORANDUM

January 2, 1974

T0:

School Administrators

FROM: "

Frank A. Oliverio, Assistant Director

Construction and Equipment

SUBJECT: Supplemental Equipment

Some basic guidelines in requesting supplemental equipment:

- 1. Equipment purchased must be items that can be included in a perpetual inventory.
- 2. Only larger pieces of equipment, costing over \$25.00 each, will be approved.
- 3. We will not approve fixed equipment; must be movable.
- 4. We will not approve teacher's desk or chairs.
- We will not approve conventional student desks and chairs. If furniture is approved, it must be unique and needed in a particular area of instruction. (Example: drafting tables)
- 6. We will not approve anything consumable, such as magazines, welding rods, typewriter tapes, papers, pencils, etc.
- 7. We will not approve audio visual equipment, 16 mm movie projector, movie camera. (Exception: When an overhead projector is considered to be vital to education, it may be approved.)



Chapter 7

PROMOTIONAL IDEAS



PROMOTIONAL IDEAS

Special Events.

A. Opening day of school.

- 1. "Apple for the Teacher." Distributive Education students place an apple on each teacher's desk the day before school begins. This should be accompanied by a handout the theme of which might be: "Welcome back to school! Please visit the ______ school store for all of your class and personal needs." (As an adjunct to this, each faculty member could be provided a discount card.)
- 2. If permissable, a rock band might be hired to play at your store's grand opening.
- A school wide contest to name the school store with the prize being a gift certificate (demonination optional) or some item of merchandise could be a successful opening day traffic builder.
- 4. Using the customer receipt as an entry blank, a weekly drawing might be held for store patrons only. Suggested prizes might be: records, tapes, candy, stuffed animals, etc.
- 5. The store could offer free merchandise (i.e. -- pencils, erasers, etc.) at the beginning of the year with patron purchases of regular price merchandise. If pencils are to be given away, then they should probably be embossed with something like: "Distributive Education," store's name, "careers in marketing D.E.," etc.
- 6. A "package deal" might be offered during the first week of school. A grouping of items, such as a binder, notebook paper, a pencil and pen can be gathered and sold at a special sale price.

B. Holidays and annual events.

- 1. Of course, all holidays are fair game for the store. Special items can be offered for sale or promoted at special prices. Obviously, display and store decorations are important components here.
- Some specific notions.
 - a. Christmas gift certificates.
 - Special seasonal shops operated under the auspices of the school store. (For further information, please refer to the accompanying articles, "Little World" and "The Santa Shop.")
 - c. A "school spirit week" can be sponsored by D.E. and items carrying the school name can be placed on sale during that week.
 - d. DECA week (or vocational week) provides a great opportunity for special promotion, as well as public relations, along with special merchandise, drawings, etc., handouts explaining DECA and the D.E. program can be distributed to patrons.



- 44 -

GENERAL PROMOTIONAL EVENTS

- A. Free merchandise with the purchase of a certain number of items (i.e. -- records). One free after the purchase of 10.
- Championship athletic events. If your school football, basketball, wrestling team, etc., moves to district, regional, or state competition, special store promotions can be planned. The store can sell T-shirts, hats, badges, etc., with school name and/or mascot printed on them.

C. Sidewalk Sale.

- 1. Incorporate class activities into advertising, display, arrangement, pricing, etc.
- 2. Stress to school that it is a "one-time" feature. Uniqueness is the key.

D. Advertising.

- 1. Handouts, displays, posters, etc.
- 2. School and community newspapers (using community papers is excellent personal relations).
- Local radio and television (this is often free via broadcast allowance for public service messages).



TRAFFIC BUILDERS

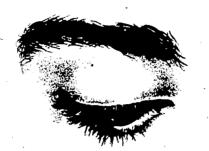
- A. Set up a service desk in your store to be used by other school organizations. (i.e. -- If the band is selling candy, invite them to set up in the school store at the service desk.)
- B. A senior picture bulletin board.
- C. A grafitti board. This can be done by replacing a glass counter top with a piece of masonite board or even a piece of poster board tacked on the wall.
- D. A swap and sell bulletin board can be installed and used both for notices and the sale of merchandise. Note: The store might take a small percentage of the selling price of anything sold due to its appearance on the swap and sell board.
- E. School current events window and/or bulletin board. These could show or list school functions as they happen week by week.





Hey MAN

Look What's Happening at the General Store!





YOU GIVE US 25 CANDY BAR WRAPPERS AND IN TURN WE'LL GIVE YOU A FREE CANDY BAR.

YOU GIVE US 25 EMPTY

10¢ GUM PACKS AND

WE'LL GIVE YOU A FREE

PACK OF GUM.





WE HAVE GOT A DEAL FOR YOU

YOU GIVE US 25 CANDY
BAR WRAPPERS AND
WE'LL GIVE YOU YOUR
CHOICE OF A 10¢ CANDY
BAR.

YOU GIVE US 25 EMPTY

10¢ GUM WRAPPERS AND

YOU GET YOUR CHOICE
OF ONE PACK OF GUM.

ABSOLUTELY F R E E

YOUR FRIENDLY NEIGHBORHOOD GENERAL STORE



THE BIG TRADE-IN



at the General Store

WE'LL GIVE YOU A FREE CANDY BAR (YOUR CHOICE) FOR EVERY 25 CANDY BAR WRAPPERS YOU BRING IN.

WE'LL GIVE YOU A FREE PACK OF GUM (YOUR CHOICE) FOR EVERY 25
10¢ GUM PACKS YOU BRING IN.

CHAPTER 8

HAVE YOU EVER THOUGHT OF



HAVE YOU EVER THOUGHT OF ? ? ?

MERCHANDISING IDEAS

- -- How about operating the school store as a mini-mall, with a number of small specialty shops (i.e. -- records and tapes, snacks, clothing items, stationery supplies, etc.). A centralized register could be used to maintain cash control.
- -- The use of local craft can add some local interest and appeal to the school store and provides good public relations both in and out of school. Possible sources of craft items might include students, clubs, other vocational programs, parents, and so forth.
- -- If the D.E. program owns or has access to a sign press, it might be used to personalize notebooks, binders, etc., with the school name, club names, or individual names.
- -- Why not assist other organizations with their fund-raising projects by offering to sell them through the school store. A small service charge might be made to add a source of income for the store.
- -- The additional responsibility and efforts necessary to sell tickets for school activities (i.e. -- athletic events, concerts, etc.) might be justified by the added traffic through the store.
- -- Handling workbooks, paperback books, etc., provides a no risk source of income for the store. In addition, this service is a good traffic builder and usually has excellent acceptance by the faculty.
- -- Items with the high school name and emblem make "hot" items for sale in the elementary shcools. Imprinted materials such as pens, pencils, notebooks, patches, etc., are usually well accepted.
- For those stores carrying some slow-moving "dead" merchandise, how about an auction during the slack_period of the year. Such an event might help build excitement and, at the same time, help clear old inventory.
- -- Make it easy for the faculty to make use of the store by departmentalizing (i.e. -- art supplies, English supplies, etc.).
- -- At the beginning of the year, it's usually a good idea to provide faculty and staff with an inventory list. They quickly identify items that they can use and that they wish their students to have.

- -- Is your high school store limiting its market? How about establishing a branch operation in the elementary and junior high schools?
- -- Most school stores are faced with the problem of being able to carry only a limited inventory. A catalog order department would expand the offerings without increasing inventory dollars.
- -- Have you considered the possibility of incorporating a snack line into the school store? Food items are often fast sellers in a school situation.
- -- If you have a major store operation, have you considered involvement in the wholesale area? There are thousands of dollars in supplies used in the school system each year. Perhaps D.E. students should play a more significant role in handling these items.

ODDS 'N' ENDS

- -- Be certain to leave the cash register drawer open when the store is closed. An open, empty cash drawer prevents damage and resulting repair bills in case of a break-in.
- Senior distributive education students who have bookstore expertise may gain experience in supervision, etc., by training junior class subordinates or even younger students who have study hall time available.
- -- How about an income tax preparation service for the student body. Although it's doubtful that such a service will be a significant fund-raiser, the resulting publicity can be beneficial to the program.
- -- Why not incorporate students' time and performance in the school store into their grades for the total program.
- -- The school store might be established as a closed corporation with students purchasing stock and a board of directors declaring quarterly or monthly dividends. Stock could be sold to the following year's class or back to the corporation at the year's end.
- Arrangements might be made with area suppliers to display special merchandise for a short period of time during which student orders could be taken. In this manner, the variety of unique and specialty merchandise can be increased without additional inventory costs.
- -- Students can be rewarded for their efforts in the store by paying a commission based on a percentage of their gross sales at the end of a grading period or at



the year's end.

- Display windows and doors made of plex-a-glass add a great deal of additional security from break-ins or accidental injury.
- -- Have you provided a suggestion or idea box for the D.E. students, the student body, and the faculty? Ideas might be solicited for merchandise assortment, promotional ideas, and general improvement of the store operation.
- -- Have a problem with kids leaving candy bar and gum wrappers in the halls and classrooms? How about awarding a free candy bar to any student returning a predetermined quantity of empty wrappers.
- -- Schools who lack space for a full-size store facility might consider the use of roll-away display cases. Such a facility might be set up in the cafeteria or classroom before classes or over the lunch hour.
- -- It seems essential that the store belong to the D.E. students rather than the school or the coordinator. Some thoughts on helping students identify with the store might include:
 - -- Let each year's class re-design the store from scratch (i.e. -- a new name and, perhaps, a new theme for the year).
 - -- Develop a new set of store policies each year. Not only does this help the kids identify with the store, but it also strengthens their committment to the policies.
 - -- Make it the students' responsibility to locate and research new products for the store. Salesmen should make their presentation to the class, not to the coordinator.

Chapter 9

ALTERNATIVE TO AN IN - SCHOOL RETAIL LAB

59

LITTLE WORLD

An Experience in Small Business Management

The Indian Hill distributive education program, like most others, was faced with two dissimilar but related problems. The first of these was the need to provide a realistic and meaningful work experience for the co-op students. Although most of these student trainees obtain excellent experience in the daily operation of their company, few are involved in the type of planning and decision-making necessary to establish and operate a viable business. Therefore, a definite need was felt to provide some type of "hands-on" experience beyond the usual classroom discussions.

The second problem area identified was that of fund-raising. Although normally considered a DECA activity, the generation of adequate funds for co-curricular activities remains the responsibility of the D.E. coordinator and his class. The usual door-to-door sales projects are, in most cases, able to provide the basic required funding. However, they seldom provide the kind of meaningful experience that most coordinators would prefer their students have.

The establishment of a school bookstore might achieve acceptable solutions to both problems. In many situations, however, the bookstore is not highly profitable and, in addition, must be operated in a somewhat "artificial" atmosphere. Because of a school tradition, a bookstore was not a viable alternative for the Indian Hill program, even if the previously mentioned problems were overlooked.

The next logical alternative was to consider establishing and operating a business in the community. A number of possibilities were considered, ranging from assuming the operations of a gasoline service station to operating a variety store for a day. Each of these suggestions, however, were plagued by major drawbacks. The ultimate goals —to obtain experience in planning and decision—making and to show a



- 55 -

significant profit—could not be adequately achieved by either of the previously mentioned alternatives. Since the daily, ongoing operations were not considered a critical factor, it followed that a short-term project might adequately fulfill the needs of the program.

As a result of the input of students, other teachers, and merchants, it was decided that a seasonal retail shop might be the most acceptable alternative. Since the Christmas season is generally the most lucrative for retailers, it was evident that the store might most appropriately serve the Christmas shopper.

Because of the desire to provide a unique, but valuable, service and to minimize any direct competition with local merchants, a somewhat unusual approach was taken in the design of the store. Following a community survey (taken in early October) to determine the potential market, it was decided that the store would be merchandised as a gift shop where pre-teens might shop for their parents and friends. Henceforth, all decisions were made with the consideration that the store must appeal to the three to thirteen year-old age bracket. Particular emphasis was placed on the five to ten year olds.

A general chairman was selected from the senior distributive education class to coordinate both the planning and operation of the store. Serving as her staff were sub-chairmen for each of the basic operational areas. These included facilities, merchandising (including buying), and personnel. Basic policy decisions were made by the entire senior class—although more time consuming than delegating the authority, the decision—making experience gained by the class as a whole more than offset the disadvantages.

Responsibility for facilities included the location of an acceptable store-building, development of a suitable layout and interior design, and actual creation of the store. The end product was constructed within a 22 by 60 foot store shell donated by a local merchant. Customers and their parents entered through a "traditional" retail

entrance into a lobby area where parents were asked to enjoy a cup of coffee while their young shoppers made gift selections. All resemblance to tradition ended when the youngster left the lobby area to enter the store itself.

A simulated igloo entrance served as the doorway into a store designed with a "Winter Wonderland" motiff. Displays were tiered, with the lowest level only two feet high. Ceilings were lowered to a height of six feet, with a snowy starlit sky. The entire interior decoration, with the exception of the carpeting, was done in white. Christmas decorations were abundant.

Promotion of the store involved working with most of the traditional media. Some in-school activities were also incorporated into the promotional plan. Both major metropolitan newspapers and the local suburban weeklies responded very favorably. Three feature articles were published, in addition to several opening announcements, editorials, and follow-up articles. Five television and ten radio stations provided community service announcements, while two of the major television news programs provided at-the-scene reports. Finally, the usual posters were placed in restaurants and retail establishments--nearly ten thousand flyers were distributed door-to-door, through elementary schools, and as grocery-bag stuffers.

Merchandising for the store was accomplished by a small committee acting under the direction of the class as a whole. Three separate buying trips—two local and a third to Columbus, Ohio—were arranged to select the basic inventory items. With only one or two exceptions, merchandise retailing for less than ten dollars was purchased. Heavy emphasis was placed on the three to five dollar range, although results showed the one to three dollar price line to be the most popular. Items were not discounted in most cases, but sold at the normal retail price. Approximately fifty percent of the inventory was purchased on a consignment basis.

Finally, the store was operated on a six day basis for a two week period. Store hours ran from 10:00 a.m. until 8:00 p.m. Both junior and senior D.E. students served

as clerks, with the personnel manager responsible for scheduling and arranging for stock and maintenance personnel. Each clerk was dressed as a "Santa's elf," complete with tunic top, cap and belt. Youthful customers were accompanied throughout the shop by one of the Little World elves who assisted in the gift selection. Finally, each child's choices were gift-wrapped and tagged--ready to be put under the Christmas tree.

The experience gained from the "Little World" project is evident. Senior distributive education students received a learning experience that would be difficult to duplicate in any other manner, short of establishing a "normal" retail operation. In addition, the DECA club earned net profits in excess of one thousand dollars on gross sales of nearly five thousand dollars.

THE SANTA SHOP

Background Information

The village of New Albany is located within Plain Township which is about 20 miles northeast of Columbus, Ohio. New Albany can be considered a "rural suburb" of Columbus. Its population is approximately 500 and that of Plain Township as a whole is about 3000. Being a very small community, New Albany, needless to say, has very little to offer in the way of shopping facilities. The only stores of any consequence are a medium size supermarket and a small furniture store. Beyone this, the nearest shopping area is a regional shopping center located 10 miles southeast of the village.

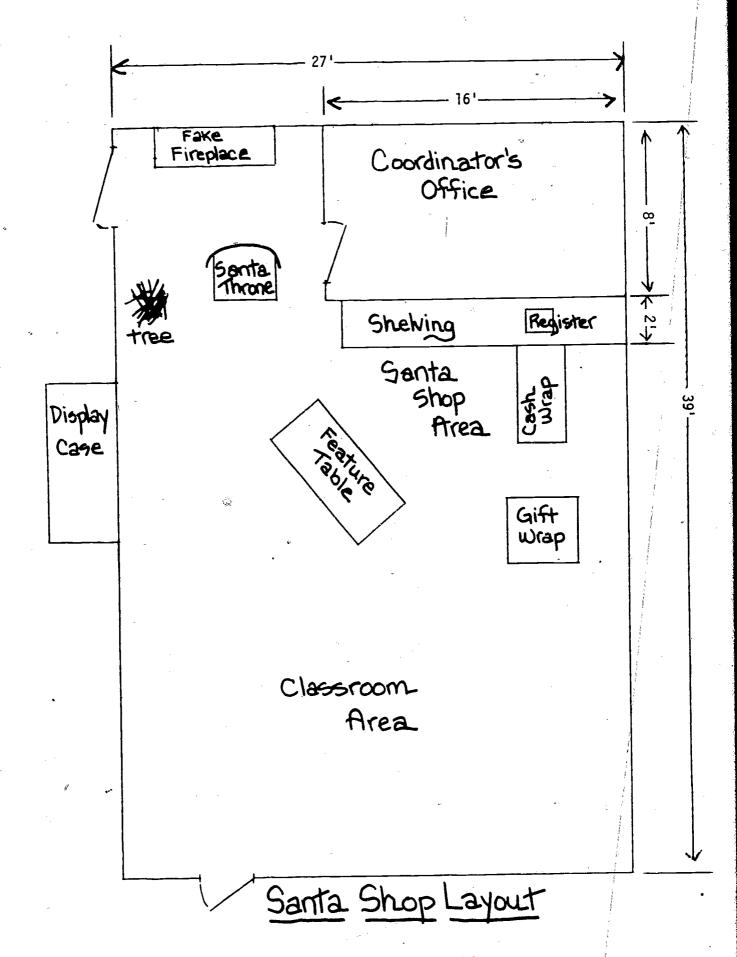
Because the community offers little to the consumer and considering the distances people must travel to do their shopping, Mrs. Cathy Ashmore, former Distributive Education coordinator of New Albany High School, felt that the community should have some alternative, especially at Christmas time. She was particularly concerned with those people who for one reason or another could not leave the community to do their Christmas shopping. Of special interest were the junior high and elementary school students who wanted to be able to shop for gifts for their parents, brothers and sisters, grandparents, friends, etc.

The Shop Itself

Because the New Albany D.E. school store is too small to accommodate the traffic of the Santa Shop, the operation is carried on in the D.E. classroom. Fiscally speaking, however, the shop is considered a part and parcel of the school store.

The accompanying diagram is relatively self-explanatory as far as the Santa Shop is concerned. It should be noted that the coordinator's office serves conveniently as a stockroom.





ERIC

The shop itself is generally set up and ready to go the day after Thanksgiving vacation and runs until the day before Christmas vacation at which time it is dismantled.

Preparations for the shop begin a week to two weeks prior to its opening. Because all D.E. students are required to participate in the operation in one way or another, it serves as a good opportunity to review cash register and sales slip procedure. Also four or five students are selected by the class to act as buyers. It is their responsibility to select the merchandise. Another group of three or four students is responsible for checking and marking the goods, as well as placing them on display. Two or three students are assigned the task of setting up a Santa Shop display in the hall display case (see diagram).

Before leaving the subject of merchandise it should be noted that the great majority of goods are acquired on consignment which means there is little or no initial outlay of funds, and of course, risk is, therefore, minimal.

Finally, needless to say, the room is decorated to set the holiday mood. This past year the overhead lighting in the room was not used, and instead, spot lights were used to highlight the merchandise, Santa's area, the Christmas tree, etc.

Promotion

Basically three types of media were utilized to promote the Santa Shop:

Radio: Five students along with their coordinator were guests on an after-

noon talk show broadcast by a local FM station. This event not only advertised the Santa Shop, but also underscored the merits of the D.E. program. Further, the students not only were in a radio sta-

tion, but "used" it as well.

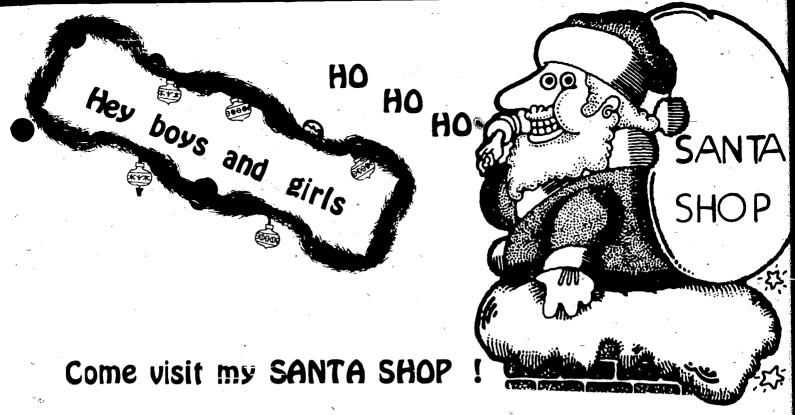
Newspaper: Articles and pictures were run preceding and during the Santa Shop. Of course, the students did all of the writing and picture taking.

Handbills: (Please see samples) These fliers were used primarly intra-school.

That is, because the high school, junior high, and elementary are all on the same grounds, these handbills were easily distributed

throughout the student body.





IT'S FILLED WITH ALL SORTS OF GIFTS JUST RIGHT FOR EVERYONE ON YOUR LIST (AND MAYBE SOME THINGS YOU MIGHT LIKE FOR YOURSELF)





THE D.E. STUDENTS HAVE AGREED

TO BE SANTA'S OFFICIAL XMAS HELPERS AGAIN THIS YEAR -

SO EVERYTHING CAN BE FOUND RIGHT OVER IN THE D.E. ROOM.



AND DON'T FORGET TO TELL YOUR PARENTS THAT THEY CAN SHOP TOO !!



Dear Parent:

Tomorrow your child will be visiting the Santa Shop in the high school. If he or she wants to purchase a Christmas gift, the prices range from 25¢ to \$9.50. Gift wrap is also available at a nominal fee: 20¢ (small box and bow); 30¢ (large box and bow).

Best wishes for a Happy Holiday from the members of the New Albany Distributive Education class.

P.S. -- An itemized price list was given to students earlier. They should have brought it home.





- 63 -

PRICE LIST*

	-				1
**************************************		ų.			
ITEM #	NAME OF ARTICLE	PRICE	ITEM #	NAME OF ARTICLE	<u>PRICE</u>
		\$2.00	10	Dook a Claske Dant Hanger	\$2.50
101	Happy Holiday Cards	:	12	Rack-o-Slacks Pant Hanger	\$2.00
280	Xmas Glory Candle and Base	\$2.25 \$1.50	13	Cork Coaster Set	\$2.50
322	Xmas Wrap Box	\$1.50	14	Hamburger Maker	\$7.50
323	Xmas Lantern Windchime	· · · · · · · · · · · · · · · · · · ·	15	Manicure Set	\$2.00
335 .	Celestial Bouquet Mobile	\$2.25	16	Dispense a Note	\$3.50
432	Splatter Guard	\$1.50 \$1.75	17	Spray Gun (Wash & Wax)	\$2.00
440	Chefs Oven Forks (2)	\$1.75 \$2.50	18	Check Wallet	\$2.00
441A	Amber Coaster Chest	\$2.50	19	Kitty Sock Bank	\$1.50
520 520	Auto Wisk Broom	\$1.25 \$1.25	20	Weepy Wee Wee Doll	\$1.50
530	Foursome Fuse Set	\$1.25 \$2.00	21	School Pencil Set	\$1.25
571A	Pocket Electra-Lite	\$2.00 \$2.00	22	Country Childrens' Pins	ψ1.0Û
573 590	Ornamental Jade Tree	\$2.00	23	Country Childrens' Key	\$2.00
580 582	TelephoneAddress Book	\$2.00 \$2.00	0.4	Chains	\$2.00 \$.25
582 739	8 Piece Tool Kit & Case	\$2.00 \$1.50	24	Feet & Hands	\$.25 \$1.50
728 740	Travel-Trio Game Set	\$1.50 \$2.00	25 26	Hound Dog Candle	\$.59
740	Perky Autograph Pup	\$2.00 \$1.50	26 27	Reindeer Pencil	\$.59 \$5.00
201	Tweety Plaque	\$1.50 \$1.50	27	Hanging Candle	\$4.00
202	Pink Panther Plaque	\$1.50	28	Footed Candle	Ψ7.00
203	Love Plaque	\$1.50	.29 	Room Fresheiter (Pink	\$1.45
204	Bugs Bunny (Head) Plaque		2Å	Flowers)	\$3.00
205	Bugs Bunny (Head and Body) Smile Plaque	\$1.25	30 MC	Giant Playing Cards Assorted Candles	\$1.25
207 208	Porky Pig Plaque	\$1.50	MC	תששטו נפע טמוועופש	to
208	Road Runner Plaque	\$1.50			\$5.00
209 276	Swan Candle	\$2.00	•		70.00
330	- Owl Windchimes	\$1.95			
429	Oven Mitts (pair)	\$1.50			
431	Lantern Salt & Pepper Set	\$1.50			
531	Leisure Slippers	\$1.25		•	
575	Spotlight Magnifier	\$2.00			ئۆر
625	Compact Binoculars	\$3.50		. •	
631	Kerosene Lamp	\$4.95	•	•	• •
717	Ann & Andy Coloring Cloth	\$1.25			
í, í	Tutti Fruitti Stationary	\$1.25			
ż	Mend & Sewing Kit	\$1.50			Q
2	Violin Change Board	¢1 50			y

^{*}This is not a complete list. There were several items added that sold for \$1.00 or less.



3

4

5 6 7

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9

10

11

\$1.50 \$1.25

\$1.00

\$1.25

\$5.95

\$5.00

\$6.95

\$4.95

\$2.50

Saw-a-Spill

Screwdriver Set

Gourmet Tool Kit

Magnetic Chess Set Snoopy Night Light

Violin Cheese Board

Stowaway Purse Mirror Shoppers Check List

Keep on Camping Doormat

Obviously, other types of promotion could be and should be used. In years to come a wider range of media will definitely be utilized.

Special Features

To increase student participation and to better serve the customer several steps were taken. One was to provide a gift wrapping service. The customer was charged for this; however, the amount was set to cover only the cost of materials used.

In addition, a Santa Claus costume was rented and over the duration of the shop's existence four different students acted as Santa with two girls as Santa's helpers.

What good would a Santa be without pictures taken on Santa's lap? With the help of a Polaroid camera this was easily accomplished. As with the gift wrap, a minimal charge to cover materials was made for this service.

Lastly, anyone brave enough to sit on Santass lap and give him their gift list was rewarded with a free candy cane.

Scheduling Shoppers

As previously mentioned the high school, junior high, and elementary are in close physical proximity to each other. For this reason whole classes of students can be scheduled to shop the Santa Shop (please see attached schedule form).

Generally, prior to any scheduling the handbills (see enclosure) are distributed to the teachers and students. Following this the store manager makes contact with each teacher and schedules his or her class for two different days, usually a day apart. This gives the students a chance to browse the first day if they are not prepared to buy. Often times they select something and place it on "hold" until the class returns on its second scheduled day. This "double" scheduling also allows for some flexibility. It is advisable not to fill every time block every day. Again this allows more flexibility.

Conclusion

The merits of an-operation like the Santa Shop are almost too numerous to mention (Aside from the fact that it is a good fund-raiser (New Albany grossed about \$1500 in two and a half weeks), it also involves the students in all phases of store operation.

Additionally, the public relations aspects cannot be overlooked. The students, faculty, community businessmen, and community members have never failed being positively impressed by the Santa Shop.

Finally, the coordinator and D.E. students can feel the joy of seeing the awed expressions of the children on first sight of Santa and his shop and knowing that they've been a part of the season and its good cheer.



CHAPTER 10

FORMS.



INTRODUCTION TO FORMS

Within the retail lab, certain controls should be in use to operate the store for maximum efficiency and minimum loss. To accomplish this, a successful operation should have control forms that the students can easily convert to the store's needs. Therefore, this section will introduce the coordinator to some of the sample forms utilized in various aspects of the financial, appraisal, budgetary, and inventory controls.

All of these forms might not possibly fit your particular situation; therefore, several examples and explanations of the forms have been presented for your use.



(2)

WORK SHEET

Student scheduling is an important part of the overall operation. There is a necessity for a planned schedule each week. There are a variety of ways to control the schedule based on your individual problems. This should be left to the coordinator or store manager's judgment. It is often determined on a trial and error basis.

The work sheet is used to sign in and out and verifies the students' participation as scheduled. A work sheet is used basically for a record of hours worked and duties that were done in the store.

To use, simply place the date, your name, the job you have completed and the time you arrived and checked out.



- 69 -

DISTRIBUTIVE EDUCATION ... WORK SCHEDULE

TIME	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
7:45 - 8:15	7 99-1 202			-	
8:15 - 9:05			-	**************************************	**************************************
9:05 - 9:30					
9:30 - 10:00			-		-
10:00 - 10:30		• • •	*	3	
10:30 - 11:00					
11:00 - 11:30			·		
11:30 - 12:00	*				
12:00 - 12:30	-				

THIS WEEK'S PROJECTS	COMMITTEE	DUE DATE	COMPLETION
	· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·
			*
-			
• · · · · · · · · · · · · · · · · · · ·			



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WORK SHEET Week of _

DATE	NAME	TYPE OF JOB	IN	TIME OUT
12/16/74	Jerry Smith	Run Register	12:00	1:30
12/15/74	John D o e	Change Display	12:30	2:00
12/15/74	Mary Jones	Watch & Clean Place	12:00	2:00
12/16/74	Jim Wise	Run Register	11:30	1:00
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CASHIER'S DIARY

The Cashier's Diary is used to record the date, time in, time out, and the amount in drawer when the cashier comes on and goes off duty.

This prevents shortages and overages. It also pinpoints basically the time and the cashier's name when the shortage or overage occurred.

On the following page, a section of a Cashier's Diary is shown. The cashier first places the date, in the space provided, on which she will be cashier. She then logs in the time at which she begins her duties. She counts the drawer before going on duty to check any shortages or overages from the last cashier, and places that amount in the space provided. The amounts should coincide with that of the last cashier on duty, however, there might be times when a shortage or overage may show.

Finally, after completing her cashier's duty, she checks her time "out" and amount of money in the drawer.

CASHIER'S DIARY

£5

			TIME	AMOUNT IN	AMOUNT IN THE DRAWER		CASH
DATE	NAME	IN	DUT	ON DUTY	OFF DUTY	OVER	SHORT
17/73	Cindi Rokey	11:00	1:30	\$30.63	\$43.75	" ! !	
17/73	John Doe	1:30	3:30	\$40.75	\$65.50	\$ E	\$3.00
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				-	*		
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	4						



DAILY CLOSING CASHIER'S REPORT

When closing the register, these procedures should be followed:

- Step 1 Count the total amount of cash in the drawer from pennies to the currency and include checks. Place the amounts in the spaces provided. Then on Line 1, state the total cash in the drawer.
- Step 2 The petty cash fund is a set cash amount left in the drawer to begin each day's sales. A suggested amount for your petty cash fund should be from \$10 \$15. Subtract the petty cash fund from the total cash in the drawer which is stated on Line 1.
- Step 3 The bank deposit is stated on Line 3. It is the difference between the amounts of Lines 1 and 2, and is placed on the space provided.
- Step 4 The cash register tape total is stated on Line 4 and is obtained by cleaning out the register.
- Overrings or voids are errors made by the employees during the sales day. When a student makes an overring, he takes the receipt from the register, places his name, date, and reason for the overring on the back of the receipt; then places the overring in the drawer. At closing, take all overrings out and add them together; then place the total on Line 5.
- Step 6 The corrected cash register tape total is obtained by subtracting Line 5 from Line 4.
- Step 7 If Line 6 is greater than Line 3, the register is short. If you are short, place the amount on Line 7.
- Step 8 If Line 3 is greater than Line 6, the register is over. Place this amount on Line 8.
- Step 9 Recopy the corrected cash register tape total from Line 6 on Line 9.
- Step 10 On Line 10, fill in the total tax amount shown on the closing register tape. (Sales taxes only)
- Step 11 After subtracting your sales taxes from Line 9, you fill in the sales for the day on Line 11.

DATE _	
NAME	•

CLOSING

CASHIER'S REPORT

Penn	ies	_
Nick	els	_
	s	
Quar	ters	_
Ha]v	es	_
Silv	er Dollars	_
	Rills	
1.	Total Cash in Drawer —————	
2.	Less Petty Cash Fund	_
3.	Bank Deposit (Line 2 from Line 1)	
4.	Cash Register Tape Total	_
5.	Less Overrings	_
6.	Corrected Cash Register Tape Total (Line 5 from Line 4)	_
7.	Cash Short (If Line 6 is greater than Line 3)	
8.	Cash Over (If Line 3 is greater than Line 6)	_
9.	Corrected Cash Register Tape Total (From Line 6)	
10.	Less Sales Taxes	
11.	Sales for the Day (Line 10 from Line 9)	



THE WANT SLIP

The want slip is used when there is need of reordering items and requests for new merchandise for your retail lab have been made. State what item you need, the quantity, stock number, and vendor number. Also, be sure to include the date.

WANT SLIP									
DATE	ITEM	QUANTITY	STYLE LOT #	VENDOR #					
				d .					
		**							
·									

WANT SLIP

EMPLOYEE	د ۲	- 5
, 		
Please list below any item cafor goods not in stock, even order. Do this immediately left.	though the item	n is on
ITEM CALLED FOR (SIZE, SHAPE, PRICE, COLOR)	QUANTITY ASKED FOR	ARTICLE SUBSTITUT
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	\$ ·	-
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EMPLOYEE CASH DISCOUNT

This is a form used for employee discounts. It is completed as follows:

- 1. Fill in the employee's name and date.
- 2. List the items purchased and their prices.
- 3. Subtotal the amount and subtract their discount.
- 4. Subtotal once again, and add the sales tax. This is your total.
- 5. Close the sale by having the employee sign the discount the sheet.

EMPLOYEE CASH DISCOUNT							
NAME	DATE						
	ITEMS	•	PRICE				
*			Subtotal Less 20% Discount Subtotal Sales Tax TOTAL				
EMPLOYEE	SIGNATURE _						



VOID SLIP

These are two examples of void slips which can be used effectively in your store.

The first example is filled out as follows:

- 1. Write in cashier's name and sales number.
- 2. Write in voided amount.
- Write in the reason for the void.
- 4. On the next three lines signatures are required. On the first line, the customer's signature is taken; second line, cashier's signature is written and on the third line, the manager's signature is written.
- 5. The last line is reserved for the date.

	VOID SLIP	
VOID	SLIP	
• / .		
CASHIER'S NAME Sandy W SALE NO. 725	inters	
AMOUNT, VOIDED \$0.24		
REASON VOIDED Charged th	e wrong amount of tax.	
		/
	-,	
1		
X Dave Trimmer CUSTOMER'S SIGNATURE	X <u>Tim Jones</u> MANAGER'S SIGNATURE	<u> </u>
χ Sandy Winters	12/11/+-	,
CASHIER'S SIGNATURE	DATE Office Copy	

VOID SLIP

The second example is filled out as follows:

- 1 First line, the date is placed.
- Second and third lines are used for the voided amount and the corrected amount of the sale.
- 3. On the fourth and fifth lines, the reason for void is written.
- 4. On the sixth line, the cashier places his or her signature.

VOID SLIP
DATEFebruary 20, 19
AMOUNT VOIDED \$7.00
CORRECTED AMOUNT \$.70
REASON FOR VOID <u>Punched wrong register key</u>
ಲ
•
CASHIER'S SIGNATURE ann Bayter

CHARGE SLIP

If you choose to use credit, here is an acceptable charge slip which can be used.

- The procedure for the use of this charge slip is as follows:

 1. Fill out top form: customer's name, address, telephone number and homeroom number
 - 2. Fill in date, cashier's name, student ID number, and the credit terms which are to
 - Fill in items, quantity and price. Then add tax and total.
 - You then have the customer sign the charge slip.

	eron T	y View	ا ر			2/2			
DATE /2/12/73 QUANTITY	Sue of.	9362] - -	*2.	00 we				
2	animo Can 8-tr	ale ack			<u>2</u> 4	00 50			
	4					7			
			Tax		6	50		,	Ş.
x				1	/2	26	ffice copy		customer copy
	Address 3 Telephone 8 DATE /2/12/73 QUANTITY	DATE CASHIER 12/12/73 Sue S. QUANTITY IT 2 Solution 2 Solution 2 Solution 2 Solution 372 Valle CASHIER 22 Solution 372 Valle CASHIER 24 Solution 372 Valle CASHIER 25 Solution 372 Valle CASHIER 26 Solution 372 Valle CASHIER 27 Sue S. 28 Solution 372 Valle CASHIER 28 Solution 372 Valle CASHIER 48 Solution 48 Soluti	DATE CASHIER STUDENT DATE CASHIER STUDENT SUBSTITE DATE CASHIER STUDENT SUBSTITE DATE CASHIER STUDENT STUDENT SUBSTITE DATE CASHIER STUDENT STUDENT SUBSTITE STUDENT STUDENT STUDENT SUBSTITE STUDENT STUDENT STUDENT SUBSTITE STUDENT STUDENT SUBSTITE STUDENT SUBSTITE STUDENT SUBSTITE STUDENT SUBSTITE STUDENT STUDENT SUBSTITE STUDENT SUBSTITE STUDENT ST	Address 372 Valley View Telephone 866-2894 Home DATE CASHIER STUDENT ID 12/12/73 Sue S. 9362/ QUANTITY ITEM 1 animal candle 2.0 2 S-track 2.0 Tax Subtota	Address 372 Valley View Dri Telephone 866-2894 Homeroo DATE CASHIER STUDENT ID TE /2/12/73 Sue S. 9362/ 22. QUANTITY ITEM @ 1 animal candle 2.00 2 8-track 2.25 Tax Subtotal X TOTAL	Address 372 Valley View Drive Telephone 866-2894 Homeroom No. DATE CASHIER STUDENT ID TERMS 12/12/73 She S. 9362/ 200 we QUANTITY ITEM @ PRI 1 animal Candle 200 2 2 8-track 225 4 Tax 6 Subtotal X	Address 372 Valley View Drive. Telephone 866-2894 Homeroom No. 2/2 DATE CASHIER STUDENT ID TERMS /2/12/73 Lee L. 9362/ 200 weekly. QUANTITY ITEM @ PRICE 1 animal 200 200 2 8-track 225 450 Tax 650 Subtotal x TOTAL 676	Address 372 Valley View Drive. Telephone 866-2894 Homeroom No. 2/2 DATE CASHIER STUDENT ID TERMS /2/12/73 She St. 9362/ \$2.00 weekly QUANTITY ITEM @ PRICE animal candle 200 200 2 8-frack 225 450 Tax 650 Subtotal X Customer's Signature	Address 372 Valley View Drive. Telephone 866-2894 Homeroom No. 2/2 DATE CASHIER STUDENT ID TERMS 12/12/73 She St. 9362/ \$2.00 weekly QUANTITY ITEM @ PRICE 1 animal 2.00 2 00 2 8-track tapes 2.25 4 50 Tax 6 50 Subtotal Total 6 76 Address 372 Valley View Drive. Total 6 76 Address 372 Valley View Drive. Terms 4 50 weekly Address 5100 weekly Address 5100 weekly Total 6 76 Address 5100 weekly Address 5100 weekly Total 6 76 Address 5100 weekly Address 5100 weekly Total 6 76 Address 5100 weekly Address 5100 weekly Address 5100 weekly Total 6 76 Address 5100 weekly Total 6 76 Address 5100 weekly Address 5100 w

- 81 -



REFUND SLIP

A refund slip is used to make the cash register come out even. Here are examples of two.

1. Fill in customer name, address, and reason for returning.

٠<u>٠</u>.

- Write item or items and amount.
- 3. _Fill_in_subtotal,_add_tax, and_arrive at the total.
- 4. Have the customer sign her name.
- 5. Have it approved and initialed.

				,	•
NAME				<u> </u>	
ADDRESS			· .		
REASON FOR RETURNING	,				·
	4			·	
	ITEN	1S	v		AMOUNT
	,				
•		•		٠	
~	y. 2 444-11				•
÷			·	-	
٠	•				
			-		٥
			Subto	tal	
			Tax		
			TOTAL		•



DUE BILL

This type of due bill should be used in the school store.

- 1. Fill in name, item returned and reason for returning.

1,

- 2. If they have the receipt fill in the receipt number.

 3. Write amount the customer receives.

 4. Write out the cash money (i.e. -- four dollars and 98/100).

 5. Have it approved and fill in the date.

	DUE BILL	
ill out in duplicate	original in register duplicate to customer	
lame		
tem Returned		
Reason Returned	<u> </u>	
Receipt Number	· · · · · · · · · · · · · · · · · · ·	
(attach receipt t	to the original of this sheet	t) -
Oue Amount \$		
	and	/100
	v	_
·		
	*	•
Approved by		

LAYAWAY

Presented here are two layaway forms. One is a customer layaway and the other is an associate layaway.

- CUSTOMER LAYAWAY-

1. Fill in the claim number, claim date and the customer's name.

Fill in the original price.
 Fill in the amount paid down and then the balance.

4. On the back fill in the items and prices, then add to get the subtotal, compute tax and write total.

LAYA	WAY
Customer's Name John Wr Address 6699 Cant X City, State Reynolds bus Telephone Number 866-63	ivingston g, Olio 43068
Claim Number	Claim Date /2-/-73
ORIGINAL PRICE \$20.80 PAYMENT \$10.00 BALANCE \$10.80	



- Fill in the name, date and claim date.
- 2. Fill in items and amount.
- Add to get subtotal.

 a. Subtract discount to arrive at subtotal.

 - b. To subtotal, add tax to get your total.c. Subtract deposit to arrive at the balance.
- 4. On the back, write each payment and the balance after it is subtotaled.

(front)

o	Name		Date	Claim Date
Ş	Items	-	•	Amount
			SUBTOTAL I 20% DISCOUNT SUBTOTAL II TAX TOTAL LESS DEPOSIT BALANCE	

(back)

	ı	PAYMENT		BALANCE	
1.		o	· · · · · ·	•	o
2.					
3.				-	1
4.				-	,
5.					
6.				·	
7.			•	·	
		· - 2	/ - 85 -	90	ø

INSTRUCTIONS FOR COMPLETION OF

DAILY BALANCE AND SALES SLIP

- 1. Enter current date.
- Enter student's name.
- Cash report.
 - a. Count money in cash drawer (count each demonination separately).
 - Total cash count (including checks).
- Enter "Bank" (amount of cash maintained in cash drawer at beginning of day of shift).
- 5. Deduct bank from total cash and checks in drawer.
- 6. Deduct refunds (as evidenced from cash refund slips in cash drawers).
- 7. Enter net cash sales.
- 8. Enter charge sales.
- 9. Fotal Number 7 and Number 8 to obtain total sales.

BALANCES

- 1. Enter total cash received (from net cash sales).
- Deduct voids from void slips or from detail tape.
- 3. Enter net figure under "total."
- 4. Enter register reading from detail slip total.
- 5. Cash "over or short" represents difference between register reading and cash and charge sales.

CUSTOMER COUNT

- 1. Enter number of sales from customer counter.
- 2. Enter number of "no sales."
- Enter number of "voids."
- 4. Deduct Number 2 and Number 3 above from Number 1 to arrive at net customers.

SALES ANALYSIS

1. Record sales by department as fits your individual store needs.



DAILY BALANCE AND SALES SLIP

ATE		, j	NAME	
CASH REPORT			BALANCES	
Pennies			TOTAL CASH RECEIVED	` `.
Nickels			Voids	-
Dimes			Total	·-
Quarters			Register reading	
Halves Bills			Cash: short	
Checks	٥		Reading of customer counter	
TOTAL CASH IN DRAWER			Number of "No Sales"	L
TOTAL CASH RECEIVED FROM SALES			Number of "Voids"	
Bank			Net customers	
Refunds on cash sales	-		CASH SALES	
Net cash sales			Sales Department 1	
Charge sales			Sales Department 1 Sales Department 2	t
TOTAL SALES			Sales Department 3	\dagger
•			Tax collected	†
SALES SUMMARY			TOTAL CASH SALES (incl. tax)	1
TOTAL SALES - Dept. 1		,	CHARGE SALES	
TOTAL SALES - Dept. 2		_	Sales Department 1	
TOTAL SALES - Dept. 3			Sales Department 2	
Tax		<u> </u>	Sales Department 3	
TOTAL SALES (incl. tax)			Tax	
APPROVED BY		-	TOTAL CHARGE SALES (incl. tax)	



(m)

BASIC ITEM STOCK CONTROL

SAMPLE 1

	*	RECEIVED DATE	
DEPARTMENT	СНЕСКЕО ВУ	EXTENSION	
٠ ٠		STOCK MAX. MIN.	
	ED BY	CURRENT INVENTORY ON HAND	
{	EXAMINED BY	RETAIL PRICE PER UNIT	
2		UNIT	
		DESCRIPTION OF ITEM	
		STOCK NO.	
DATE	PAGE	LINE NO.	- 88 - 93



STORE PHYSICAL INVENTORY

CALLER	•	ļ.				DATE		
RECORDER						**		
STOCK NUMBER	ITEM DESCRIPTION	TALLY	QUANTITY	PER ITEM COST	PER ITEM RETAIL	VALUE COST VALUE	SIONS VALUE RETAIL	REMARKS
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TOTAL	-							
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STORAGE CONTROL CARDS

Every item in the store has one of these control cards.

Action is posted weekly. It records the date and quantity of the item received and the same information on merchandise moved from the stockroom to the salesfloor (issued).

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- 90 -

OHIO SCHOOLS PURCHASE ORDER

	i ja	CTIVITY PROGRAM FUND)			<u></u>	, (ACCO	UNT NUMBER)	
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		(STREET)				(S	HIP VIA)	
	(CIN)		(STATE)		(ZIP C	ODE	Ę	}
NUMBER		DESCRIPTIO	N OR PURPOSE			UNIT PRICE	· co	ST
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hereby ce	ertify that \$		is available i	n the said	activity	program fund	tor payme	nt of
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CONSIGNMENT AGREEMENT

~ *(nerein called the	🛾 consignor) agr	ees to place
the following listed items in the Ret	ail Laboratory (h	nerein called th	ie consignee)
for the purpose of resale. The const	gnor agrees to es	stablish a fair	market price
for said items and further agrees to	permit the consig	ne e t o sell sai	d items at a
price the consignee determines reason	able, but not les	ss than the fair	· market price
established by the consignor.	•		

The consignee agrees upon sale of any item so consigned to pay the consignor within 10 days the prior established price as indicated in the schedule below. It is further agreed that either party may cancel this agreement upon 10 days notice to the other party.

	Consignor's Signature	
<u></u>	Consignee's Signature	

SCHEDULE OF ITEMS CONSIGNED

NUMBER	DESCRIPTION	CONSIGNOR'S PRICE
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- 92 -

Date *-

CONSIGNMENT SALES SLIP

-	CONSIGNMENT SALES SLIP		
	Date	. <u> </u>	
Consignor			
*	·		
Purchaser			
·.			
NUMBER	DESCRIPTION	CP	SP
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•			
	Subtotal		
t	. Tax		
	TOTAL		1



SAMPLE 1

Date Ordered

SUMMARY OF PURCHASE ORDERS

Department

	\prod	\neg											-		3		
QUANTITY RECEIVED	ń						. Ter								٠	·	ì
DATE ORDERED					·		* - g*	e e e e e e e e e e e e e e e e e e e		***				<i>∴</i>			
QUÂNTITY ORDERED			•		· ·	٠	,		¥			•		.	c		5
SELLING PRICE											•						
DESCRIPTION							The state of the s										
NUMBER	100 NT			2													

Ordered By

SUMMARY OF PURCHASE ORDERS

RETAIL QUANTITY RECEIVED DATE RECEIVED TOTAL COST Department Manager UNIT COST Date QUANTITY ORDERED NUMBER IN STOCK STOCK NUMBER NAME OR DESCRIPTION Telephone Address 3 Company

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BUYERS RESOURCE FILE

	<u> </u>	Α
CROSS REFERENCE		MERCHANDISE
VENDOR		STOCK NUMBER
	·	CONTACT
VENDOR NUMBER		
		· · · · · · · · · · · · · · · · · · ·
TERMS		DISCOUNTS
FREIGHT: FOB		DELIVERY TIME
VIA		· · · · · · · · · · · · · · · · · · ·
COST OF MERCHANDISE:		RETAIL:
PRICE		SUGGESTED
PER		MARK UP
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Put on 5" \times 8" index file cards for handy reference. File alphabetically by vendor's name.



PERFORMANCE APPRAISAL

The sample performance appraisal is an evaluation of each employee's job performance in the retail lab and is to be filled out by the manager of the store at least once every two weeks. The form may also be used as a grading device.



EMPLOYEE PERFORMANCE APPRAISAL

FACTORS	OUT- STANDING	ABOVE AVERAGE	AVERAGE	BELOW AVERAGE	UNSATIS- FACTORY
Quality of Work: work performed according to job requirements	u				
Quantity of Work: amount completed in relation to standards			,		
Dependability: follows instructions and completes work on time	į			, .	۰
Job Knowledge: how well does the employee know his duties					
Attitudes: cooperativeness with others; carefulness					
Housekeeping: cleanliness and order of work area					
Reliability: record of atten- dance and tardiness at work			/	-	
Personal Care: grooming, health, personal cleanliness	,				
Supervisory: planning and direction of work of others (if applicable)		,		÷	-
Judgment: decisions made using sound reasoning (if applicable)					·
COMMENTS (SUCCESTIONS)	·	00	7	070	7 4 0

COMMENTS/SUGGESTIONS:

works well with others always has pleasant attitude.





INSTRUCTIONS FOR STUDENT EVALUATION FORM FOR STUDENT APPRAISAL IN SCHOOL STORE

Parts A, B, and C -- self explanatory (0 to 10 rating goes from unsatisfactory to superior)

Part D -- from the training plan, the competencies to be mastered during the evaluation period are listed individually. The student's performance is rated according to his progress.

NOTE: Appearance is not listed as a general category as it is rated specifically as to the dress requirements of the specific needs (i.e. -- uniforms, ties, etc.)

MONTHLY

PROFIT AND LOSS STATEMENT

Period		Dates Covered:	from	to	
	 -			•	

Sales
Gross Profit
Paper
Telephone
Other Services
Maintenance
Office Supplies
Cleaning Supplies
Cash (over or short)
General Expenses
Total Others
Controllable Profit
Rent Equipment
Advertising
Royalty Fees
Permits and Licenses
Depreciation .
Administrative
Total Below Line Costs
Net Profit Before Tax
Other Income
Net

PERIOD				YEAR TO DATE 1					
Actual \$	%	Budget \$	%	Actual \$	%	Budget \$	%		
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MONTHLY

PROFIT	AND	LOSS	STATEMENT
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Period Dates Covered: from _	to
------------------------------	----

Sales Gross Profit Paper Telephone Other Services Maintenance Office Supplies Cleaning Supplies Cash (over or short) General Expenses Total Others Controllable Profit Rent Equipment Advertising Royalty Fees Permits and Licenses Depreciation Administrative Total Below Line Costs Net Profit Before Tax Other Income Net

Actual \$	AR TC	DATE Budget \$	9/ /6
		Budget \$	9/ /6
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YEARLY -

PROFIT AND LOSS STATEMENT

Period	Dates Covered:	from	_ to
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Sales Gross Profit Paper Telephone Other Services Maintenance Office Supplies Cleaning Supplies Cash (over or short) General Expenses Total Others Controllable Profit Rent Equipment Advertising Royalty Fees Permits and Licenses Depreciation Administrative Total Below Line Costs Net Profft Before Tax Other Income Net

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PERIOD				YEAR TO DATE			
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DISTRIBUTIVE EDUCATION RETAIL LAB INCOME STATEMENT FOR YEAR ENDED DECEMBER 31, 19___

INCOME FROM SALES	•
Less Sales Returns and Allowances	
COST OF MERCHANDISE SOLD	·
Merchandise Inventory January 1, 19	
GROSS PROFIT ON SALES	•
OPERATING EXPENSES	*
Bad Debts Expense	
OTHER EXPENSES	
Interest Expense	• •
NET INCOME BEFORE FEDERAL INCOME TAX	· ·
LESS FEDERAL INCOME TAX	• •
NET INCOME AFTER FEDERAL INCOME TAX	· ·



DISTRIBUTIVE EDUCATION RETAIL LAB BALANCE SHEET DECEMBER 31, 19___

ASSETS

	· ·	71002110	4
CURRE	ENT ASSETS		
	Accounts Receivable		
FIXE	D ASSETS		
TOTA	Equipment	- Equipment	
		LIABILITIES .	-
CURR	ENT LIABILITIES	· _ ·	۵ ت
	FICA Tax Payable		
		CAPITAL	
. CAPI	TAL STOCK		
RETA	INED EARNINGS		
TOTA	L CAPITAL		- /
TOTA	L LIABILITIES AND CAPITAL		



This bookkeeping system requires that you keep a Combination Journal and a Ledger Book consisting of the following accounts:

- -- General miscellaneous purchases and income
- -- Accounts Payable vendors to be paid
- -- Cash (Over or Short) record of register problems
- -- Purchases total of merchandise purchases
- -- Purchase Discounts cash allowance for early payments
- -- Net Sales total sales after taxes
- -- Tax paid to state
- -- Gross Sales total sales before taxes
- -- Individual Vendor Accounts separate listing by vendors and transactions

This can be posted on a daily or weekly basis and the totals should be posted at least weekly. This is important to be aware of your financial situation.

The following is an explanation of the steps in recording all financial transactions for the retail lab.

				<u> </u>	4
DATE ACCOU	INT TITLE		ENERAL	ACCO PAYA T DEBIT	UNTS
9/2/- Deposit 9/10/- Champion	Products, Inc.	J DEB		4000	
2. 0 1 2 4.	Record line 3 of Closing (of the Combination Journal Record line 11 of Closing Combination Journal. Record line 10 of Closing Combination Journal. Record either line 7 or 1 in either column 6 or column combination Journal for column 6 or column 6	Cashier's Re l. Cashier's F Cashier's F ine 8 of the umn 7 of the olumn of the	Report in colu Report in colu Closing Cash Combination Combination	nn 10 of the nn 11 of the ier's Report Journal.	
15 16 17 18 19 9/30/— TOTAL 20 21 22	5		3876 7	600 81571	1/0
23 24 25 26 27 28	Record date of entry in Enter the companies' name Record the amount of the Fill in the Accounts Pay (see page 109) as follows:	Date column e in the Acc invoice in able ledger	of the Combing count Title co column 3 and	ation Journal. lumn. column 8.	
29 30 31 32 33 34	 a. Record the amount in b. Add amount in the Creative the new balance in t c. Enter the date in th d. Enter the Combination of the ledger account e. Place a check (J) in bination Journal. 	edit column he Balance (e Date colu n Journal p	to previous b column. mn. age number in	the Folio colum	
ERIC And that Recommend to the		- 106 -	111		

PURCHASES PURCHASES NET SALES TAX DISCOUNT SALES PAYABLE (Short) (Over) CREDIT DEBIT CREDIT CREDIT DEBIT CREDIT 1 40 8200 80 20 0.40 40.00 11 12 13 16 17 18 79338 76246 19 2188 1066 78937 779 110098 20 21 22 23 TO POST TOTALS OF THE COMBINATION JOURNAL AT END OF THE MONTH STEP 3: 24 Record the total of each column of the Combination Journal in 25 the General Ledger Account in either the Debit or Credit 26 column as indicated by the column heading (i.e. -- for Cash columns 12 and 13: you would record \$793.38 for Debits and 27 \$762.46 for Credits). See page 109. 23 Add the amount entered to the previous balance and record the 2. 29 new balance in the Balance column. Enter the date in the Date column of the Ledger Account. ī. 1 30 3. (This should be the last business day of the month.) Enter the Combination Journal page number in the Folio column 31 of the Ledger Account. 32 Enter the ledger account number in the Post Reference-column 1.33 of the Combination Journal.

107 -

NAME SAMPLE

SAMPLE

9/2/

NOME

SOME

CLOSING

CASHIER'S REPORT

	.10
Pennies	.40
Nickels	
Dimes	.50
	2.00
	.50
Halves	
Silver Dollars	
Paper Bills	70.00
	16.00
Checks	
1 Tatal Cach in Drawer	90.00
1. Total Cash in Drawer	8.00
2. Less Petty Cash Fund	
3. Bank Deposit (Line 2 Troll Line 1)	82.00
4. Cash Register Tape Total	81.60
5. Less Overrings	81.60
6. Corrected Cash Register Tape Total (Line 5 from Line 4)	<u> </u>
7. Cash Short (If Line 6 is greater than Line 3)	
8. Cash Over (If Line 3 is greater than Line 6)	.40
9. Corrected Cash Register Tape Total (From Line 6)	81.60
	1.40
10. Less Sales Taxes	80.20
11. Sales for the Day (Line 10 from Line 9)	00,00

ALCOUNT NO 20 - NAME Champion Products, Inc.

SHEET NO ALPONESS Post Office Box 850 Rochester, New York. 14603

THEMS FROM V DEBITS V CHEATS RALENCE

9/1/- Dealance Lat beginning afmonth V 200000

9/10/- Dealance Lat beginning afmonth V 2 W0000 24000

C D D A B B

ACCOUNT NO 11	NAME	CASH	•						
SHEET NO	ADDRESS								
DATE	ITEMS	-	Folio 🗸	DEBITS	V	CREDITS	C#	BALAN	CE
9/11-Balance			V					1300	000
9/90/-	3		1.2	7933	8			209	338
9/30/-			12	<u> </u>	1	76246	-	1330	292
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COMBINATION

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9/3/-				111	1	· · · · · ·								
9/7/-							1					-		
9/10/-		i i						- H		.	\			_
9/11/-					-			 	`	+	#-	\dashv	_	
9/12/-	10.		++++	1-1-		+++	++	+.		*-				-
9/13/-	Kitchen Bist		111	4	-				-	.	#		-	-
9/14/-					-	+	-	- - -			-	• •	→ → }	
9/7/-	Ketchin Diet.				- -			# '	' - '					
9/17/-	Ketchune Wist										1			
2 9/18/-	August 1										. #	•		
39/19/-		1	-1				1		· : .	. -	- - -	1_		÷ *
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7 9/21/-	Ketchung Wist		بعدا الما		.:!i		- 1						142	
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19/21/-	Ketchung Klist.					, ,		╢-			#		45	90
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3 9/21/-	Ketchin Wist.	- :				<u></u>					.	- 3	104	ł
4 9/24/-	Ketchin Nest.				-			- •	:		.	2. 4.	128	_
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JOURNAL

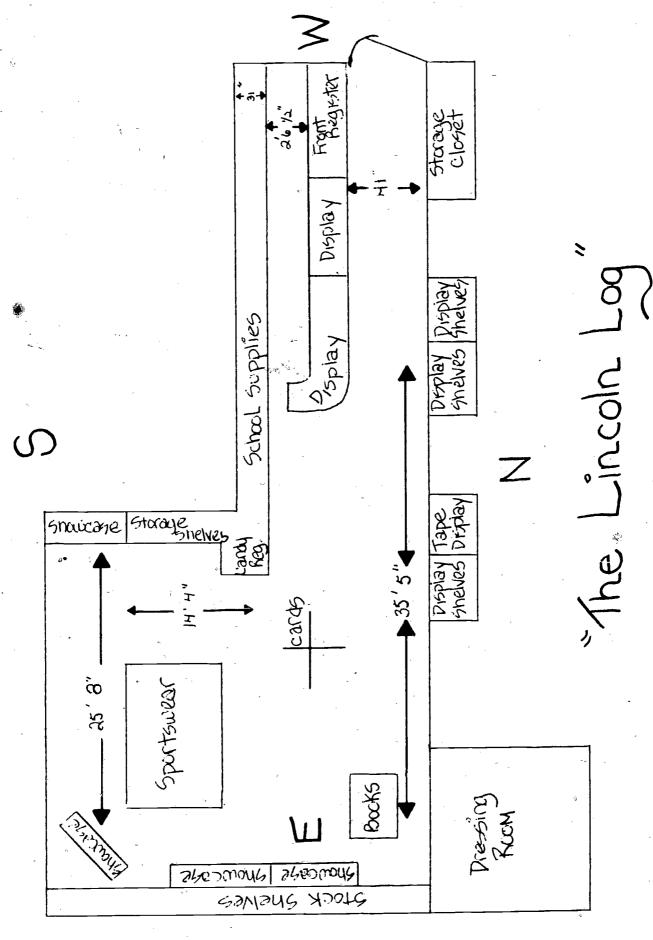
A completed combination journal would look like this sample:

initials Date
Prepared By
Approved By

CA	5H	PURCHASES	PURCHASES		SALES TAX		
(Short)	(Over)		DISCOUNT		PAYABLE	<u>CA</u>	SH CREDIT
DEBIT	CREDIT	DEBIT	CREDIT	CREDIT	CREDIT	DEBIT	CREDIT
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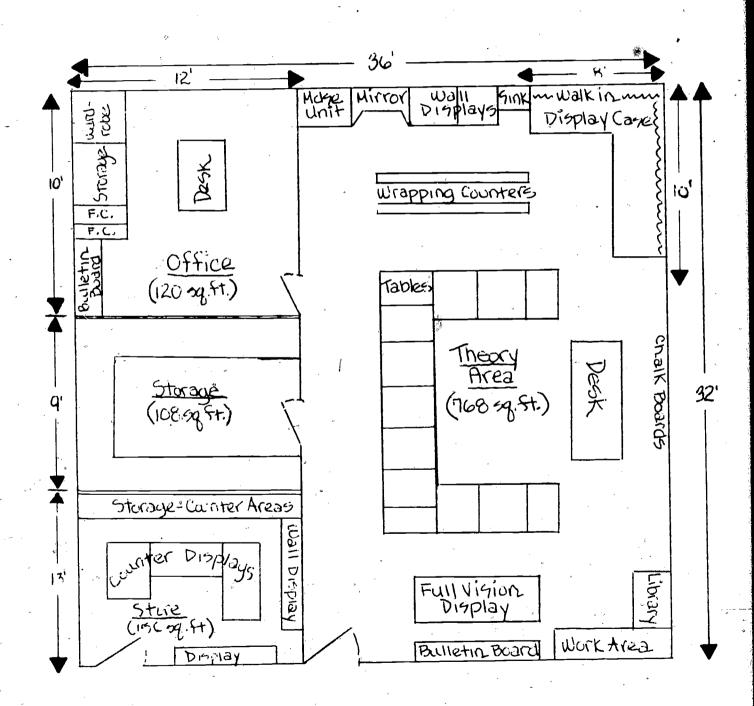


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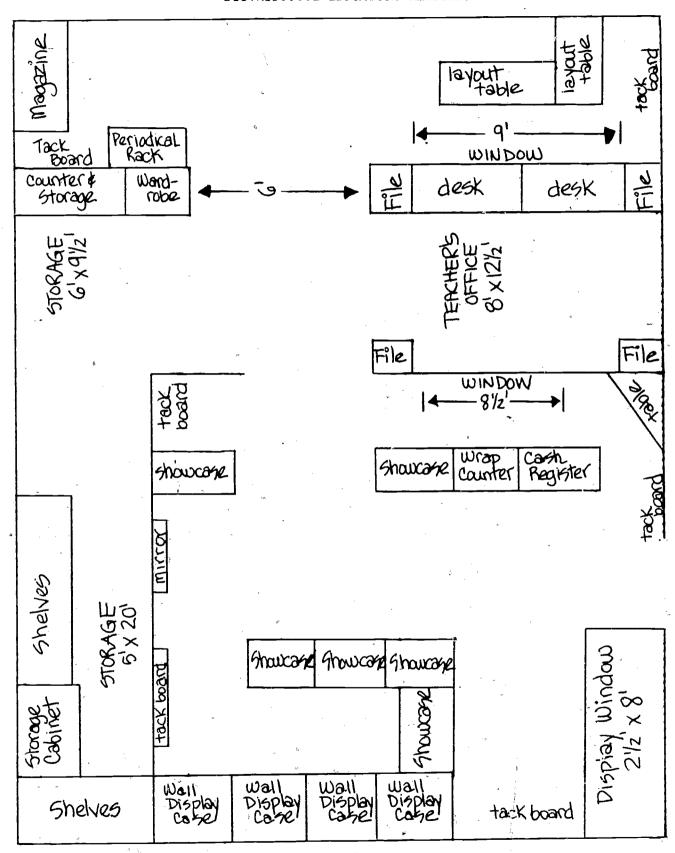
DISTRIBUTIVE EDUCATION LAYOUT

CLASSROOM - STORAGE - STORE



ERIC

DISTRIBUTIVE EDUCATION CLASSROOM



ORGANIZATION CHART

